

APPENDIX (C.)

(SEE ASSEMBLY JOURNAL, OF MONDAY, FEB. 17,—Page 437.)

REPORT

From the Comptroller, of a general system of taxation.

STATE OF NEW-YORK—COMPTROLLER'S OFFICE.

Albany, February 15, 1823.

SIR—

I have the honor to enclose a report, prepared in obedience to a concurrent resolution of the honorable the Senate and Assembly, directing the Comptroller, "to prepare a general system of taxation for this state, calculated to include all real and personal property and income, and to ensure the greatest possible equality in taxation, subject only to such exemptions or exceptions, if any, as the Comptroller, for reasons to be specified in his report, may recommend: and that he report a bill for the above purpose, with an explanation of the principles by him reported."

I have the honor to be,

With great respect,

Your obedient servant.

JOHN SAVAGE, *late Comptroller.*

HON. ERASTUS ROOT,
President of the Senate.

STATE OF NEW-YORK—COMPTROLLER'S OFFICE.

In obedience to a concurrent resolution of the honorable the Senate and Assembly, of the 17th of April last, directing the Comptroller "to prepare a general system of taxation for this state, calculated to include all real and personal property and income, and to ensure the greatest possible equality in taxation, subject only to such exemptions or exceptions, if any, as the Comptroller, for reasons to be specified in his report, may recommend; and that he report a bill for the above purpose, with an explanation of the principles by him reported;" the Comptroller has the honor to present to the legislature, the following REPORT, containing, some general principles on the subject of taxation; a cursory review of the systems of taxation, adopted by the government of the United States, by some of our sister states, and by the state of New-York, together with the draft of a bill, as directed by the said resolution, for the purpose of equalizing taxation.

Before entering, however, upon the discussion of these several subjects the Comptroller avails himself of this occasion, to express his satisfaction at the solicitude manifested by the legislature, for the welfare of the people of the state, by providing for an equal imposition of those burdens which are necessary to be borne.

The people of the state of New-York, have felt an honest pride in the condition and character of the state; they have considered her, among her sister states, as the first in population, the first in resources, the first in commercial and agricultural pursuits, and the first in that public spirit which has commenced, and thus far successfully prosecuted a most splendid system of internal improvements.

To maintain that elevated station which she now occupies—to continue the same fostering care hitherto shewn to the interests of science and the arts—to afford the same aid and support hitherto extended to common schools—to advance improvements in agriculture—to encourage the manufacturing interest, which has looked in vain for encouragement and support, where it had a right to demand them—to continue the civil institutions of the state—and to consummate those great public works which are in the “full tide of successful experiment”—are objects worthy the attention of an enlightened legislature. To effect them, however, and particularly to complete the navigable communications between the great lakes and the Atlantic ocean, not only requires the expenditure of an extraordinary revenue, but also of large sums of money to be obtained upon the credit of the state. To establish public credit upon a firm basis, nothing more is necessary than punctuality in the performance of contracts. To enable the public agents to continue to observe this punctuality, it is incumbent on the legislature to provide ways and means for that purpose.

By reference to the annual report from this office, it will be seen that the funds of the state, not appropriated to any specific purpose, the revenues of which are therefore applicable to the ordinary expenses of the state, amount to \$3,026,832 98, and that the revenues applicable to that object, independent of the amount of the one mill tax, is estimated at \$202,546 68, while the ordinary expenditure, independent of the expenses of the state prisons, and other specific appropriations, will probably not be less than \$266,800. It is therefore evident, that unless the expenditure can be reduced to the revenue, the revenue must be increased to meet the expenditure, and as this can be done by taxation only, it is important that the subject be well digested: and when it is considered that taxation must necessarily continue until the treasury can receive the avails of the other revenues now set apart for the construction of the canals, and for the payment of both interest and principal of the canal debt, it becomes highly important that a burden which is to continue long, shall be borne as equally as possible.

To prepare a system of taxation, “which shall ensure the greatest possible equality,” is a task of no ordinary magnitude. The Comptroller proceeds with great diffidence to present his views upon the subject, relying, however, upon the indulgence of the legislature, for the many defects which will be found, and upon their superior wisdom to apply the proper remedy. It is not expected that a system can be presented, which will be satisfactory to all, so long as there are interests which come in some measure in collision with each other, and so long as a disposition exists in human nature, to endeavour to throw the burdens from ourselves and place them upon others.

The remarks which will be found in this report, will probably not be new; many of them may be found in the works of those who have written upon the subject of political economy and taxation, particularly Smith, Say, and Ricardo. Their language will be found in several instances, and should the whole appear rather desultory, it will be recollected that this report has been prepared at different intervals, as time could be taken from the daily duties of a most laborious office.

Taxes have been well defined to be “a portion of the produce of the land and labour of a country, placed at the disposal of the government; and are always ultimately paid either from the *capital* or from the revenue of the coun-

try." As the amount paid for taxes, is an absolute loss to community, and as it should be the object of a wise government, to increase the capital of the country, it must be impolitic to impose taxes which must necessarily be paid out of the capital of individuals. It does not result from this principle, that a tax on income is preferable to a tax on capital. All taxes, whether laid on capital or income, will generally be paid from income—the desire which every prudent man has to increase his property, will induce him to keep his expenditure within his income; and the more that is required for taxes, the less must be his private expenses, unless his income increases in proportion to the increase of taxation.

The following general principles will probably not be controverted in the abstract, however different interests may vary in their application.

1st. "The subjects of every state ought to contribute to the support of the government, as nearly as possible, in proportion to their respective abilities; that is. in proportion to the revenue which they respectively enjoy under the protection of the state. The expense of government to the individuals of a great nation, is like the expense of management to the joint tenants of a great estate, who are all obliged to contribute in proportion to their respective interests in the estate. In the observation or neglect of this maxim, consists what is called the *equality* or *inequality* of taxation.

2d. The tax which each individual is bound to pay, ought to be certain, and not arbitrary. The time of payment, the manner of payment, the quantity to be paid ought all to be clear and plain to the contributor, and to every other person.

3d. Every tax ought to be levied at the time or in the manner in which it is likely to be most convenient for the contributor to pay it.

4th. Every tax ought to be so contrived as both to take out and to keep out of the pockets of the people, as little as possible, over and above what it brings into the public treasury of the state."—Smith, *Wealth of Nations*, 2 vol. 252, 3.—Ricardo, 172.

M. Say, a celebrated writer on the same subject, after remarking that "the best scheme of finance is to spend as little as possible, and that the best tax is always the lightest; that what is drawn from the pockets of the people by taxation, never reverts to them," draws the following conclusion: "that the best taxes, or rather those that are least bad, are,

1st. Such as are the most moderate in their ratio.

2d. Such as are least attended with those vexatious circumstances, that harass the tax payer, without bringing any thing into the public exchequer.

3d. Such as press impartially on all classes.

4th. Such as are least injurious to reproduction.

5th. Such as are rather favorable than otherwise, to the national morality: that is to say, to the prevalence of habits, useful and beneficial to society."

By a comparison of these principles with those of Smith, above quoted, it will be seen that there is no disagreement between writers of different countries and of different periods, as to the fundamental principles of taxation.

It would be easy to enlarge upon the correctness of these principles, and to adduce examples from history, but it is not deemed necessary at present.

After the close of the last session, the Comptroller, anxious to present to the legislature as much information on the subject of taxation, as could be obtained from our sister states, addressed a circular to the treasury department of each state in the union, through the executive, and has received answers from the states of Massachusetts, Connecticut, Rhode Island, Vermont, New-Jersey, Pennsylvania, Maryland, Virginia, Georgia, Alabama, Louisiana, Kentucky, and Ohio.

The points upon which particular information was requested, are :

Whether real and personal property were taxed upon the same principles? Whether the possessor of personal property pays taxes for the whole value; or whether his debts are first deducted; whether bank and other stocks and money at interest are taxed? and whether bank stock is assessed directly to the bank or to the individual stockholder? or whether the tax is on the dividend? whether any discrimination is made between foreign and domestic capital? what mode is adopted for levying and collecting taxes, and what proportion do the expenses of collection bear to the tax? what property is exempted from taxation? and generally any information or suggestions on the subject.

The following abstracts of the laws of the United States, and of several of the states, shewing the principles which govern on the subject of taxation, may be useful.

By an act of congress, passed July 9, 1798, it is enacted, that the assessors shall require lists from all persons owning or possessing or superintending taxable property, in their assessment districts: which lists shall specify separately, houses, lands, and slaves; stating particularly the situation and description of such houses and lands. Provision is also made for obtaining such lists, where the owner or occupant refuses to comply.

By an act passed July 14, 1798, houses are to be taxed according to a certain fixed rule, as follows :

| | |
|---|---------------------|
| If valued at \$100 and not more than \$500, | 2-10 of 1 per cent. |
| 500 | 1,000, 3-10 of do |
| 1,000 | 3,000, 4-10 of do |
| 3,000 | 6,000, 1-2 of do |
| 6,000 | 10,000, 6-10 of do |
| 10,000 | 15,000, 7-10 of do |
| 15,000 | 20,000, 8-10 of do |
| 20,000 | 30,000, 9-10 of do |
| 30,000 | 1 per cent. |

Upon slaves 50 cents each, and the balance of each state's proportion of \$2,000,000, after deducting the amount raised by the tax on houses and slaves, to be laid upon lands, according to its valuation.

On the 6th July, 1797, an act was passed, imposing duties on transference of property, by stamped paper, and on notes and bills of exchange; and authorising the secretary of the treasury to compound with banks for one per cent on the dividend.

When the expenses of the late war, rendered additional revenues necessary, the congress of the United States imposed taxes upon the several kinds of property, as follows :

1. Direct tax on lands, houses, and slaves, upon a valuation by assessors, upon written lists containing a description of all lands, with the buildings and improvements, and slaves. Bioren's ed. U. S. laws ch. 544, 584, and 703.

2. A duty of 4 cents per lb. on sugar refined within the United States. Ch. 549.

3. Duties on carriages for the conveyance of persons. Ch. 552 and 694.

4. Duties on licenses to distillers of spirituous liquors. Ch. 553, 697.

5. Duties upon goods sold at auction. Ch. 554, 698.

6. Duties upon licenses of retailers of wines, spirituous liquors, and foreign merchandise. Ch. 567, 698.

7. Duties on notes of banks, bankers, and certain companies, &c.; these companies (banks) were permitted to compound for the stamp duty, by paying $1\frac{1}{2}$ per cent on their dividends. Ch. 581, 693.

It is not necessary to be more particular in relation to the details of the above taxes; they were thought necessary by congress, to make the system complete.

MASSACHUSETTS.

Taxable property:—All real estate, improved or not improved; the first estimated at 6 per cent, the second at 2 per cent on its value.

All personal estate, including stocks and money at interest, estimated at 6 per cent on its value, deducting from money at interest all sums for which interest is paid; all income from professions or trades.

Bank stocks are taxed as money at interest, and a tax of one per cent on the capital paid in, is paid by the bank itself to the treasurer, in semi-annual payments.

A new assessment is made once in every ten years, at least; a list is given of all real and personal property; the assessors return these lists to the general court, who equalize them.

In this state, a poll tax is imposed.

An excise on each retailer of wine and spirits, and on each innholder, of \$4.

Each attorney, admitted to practice in supreme court, \$30.
do " " common pleas, 20.

To procure county libraries.

Property exempt:—Sheep, household furniture, (less than \$1,000 in value,) wearing apparel, farming utensils, tools of mechanics necessary for carrying on their business, manufactures of salt, the machinery in cotton and woollen manufactories.

For more minute information, see the treasurer's letter, hereto annexed.

VERMONT.

Real estate is assessed at its value: personal, according to a fixed rule prescribed by law. The subjects of taxation are nearly the same as in Massachusetts. No deduction from either, on account of debts. Money, and debts

over and above debts due, are taxed. Banks pay no tax, except what is reserved by their charters, which is 6 per cent. on the dividend.

For further details, see letter from the Secretary to the Governor and council, hereto annexed.

RHODE ISLAND.

All property, real and personal, including debts due and personal property out of the state; also, property within the state, belonging to citizens of other states, who tax property similarly situated, is to be estimated at its value by one assessor in each town, who receives lists from the individuals under oath.

Those who neglect to deliver lists, are remediless, if over rated.

The assessors make their return to certain commissioners appointed by the legislature: the commissioners are to examine carefully the assessments, and equalize them, and for that purpose are authorised to examine any persons under oath relating thereto.

Money at interest, is taxed as personal estate, and banks (except United States branch bank) and insurance companies, pay one per cent. on their dividends.

Property exempt:—Household furniture, to the value of \$300; farming utensils; mechanics' tools, and one quarter part of property at sea; and all property appropriated to religious or literary purposes.

Further particulars—see letter from Attorney General.

CONNECTICUT.

All property, real and personal, is taxable; to be valued at its worth in money. Some articles to be taxed at a certain valuation.

All money at interest, (except money loaned to the state itself,) more than interest is paid for by the same person; but no deduction for debts from taxable property, except from money at interest. Bank stock, United States stocks, and turnpike stocks, that divide six per cent, are taxed; and the cashier or secretary is compelled to inform the assessors in the towns where the stockholders live, of the amount of stock held by each. All stock in companies of other states, held by inhabitants of Connecticut, are to be taxed there: provided such stocks, are not taxed in the state where such bank or company is situate.

Property exempted from taxation:—All real estate and buildings appropriated to public use, or for the benefit of religion, literature, or charity. Polls of the clergy, officers of colleges and academies, and of the militia equipped according to law. Physicians, attornies, and mechanics, are exempted from the tax on their occupations, for two years from the time of commencing such occupation. Cotton and woolen manufactories, with their buildings and machinery, and five acres of land, &c.—See letter from Treasurer.

NEW-JERSEY.

Taxable property: All lands, houses, and lots, to be valued at the discretion of assessors, not exceeding a certain maximum fixed by law.

Single men, slaves, horses, mules, neat cattle, shop keepers, tan-yards, fisheries, saw-mills, grist-mills, fulling-mills, furnaces, forges, rolling and slitting mills, ferries and toll bridges, and some other enumerated kinds of property,

are taxed specifically. Half of one per cent upon the whole capital stock of banks actually paid in. See letter from Treasurer, and laws of New-Jersey, act of 9th March, 1801, 2d November, 1810, and 26th November, 1821.

PENNSYLVANIA.

No general system of taxation is adopted for state purposes. The expenses of the government are paid from revenues derivable from other sources. Dividends on stock in banks, bridge and turnpike companies; tax on dividends of banks; auctioneers' commissions; auction duties; duties on retailers of foreign merchandize; tavern licenses; tax on offices; fines; fees of certain offices; pedlars' licenses, and escheated estates.

Taxes are laid for county purposes, and all lands and real estate are assessed at what the assessors judge they will bona fide sell for. Specific taxes are imposed on certain persons and professions.

See letter from the Auditor General of Pennsylvania, hereto annexed.

MARYLAND.

Taxable property:—All the property of individuals, real and personal, is taxed according to its true value, without any deduction for debts.

Banks pay twenty cents annually, upon every \$100 of capital actually paid in. See letter of the Secretary to the Executive, and the laws referred to.

VIRGINIA.

Real estate is taxed according to its value, which is ascertained by a permanent assessment. The valuation of personal property is made annually. Some articles are taxed specifically. No deduction is made from either, on account of debts.

Neither bank stock, nor any other stocks, nor money at interest, are liable to taxation.

Taxable property may be enumerated as follows:

1. Land, whether improved, or unimproved, belonging to residents or non-residents.
2. Slaves above 12 years; horses of every description, and carriages of all kinds.
3. Licenses to merchants, vendue masters, brokers, ordinary or tavern keepers, pedlars and exhibitors of shows. Other subjects of taxation are, law process, appeals, seals of court and notarial seals, and transactions in the register's office.

All other property is exempt. See Auditor's letter, and the laws thereto attached.

GEORGIA.

All taxable property is taxed specifically. Land, according to situation and quality, from 3 cents 7 mills, down to 3-4ths of a mill per acre.

All free white persons, 21 years of age, pay a poll tax of 31 1-4 cents.

All slaves under 60 years of age, 31 1-4 cents.

Lots or buildings in a town or village. 31 1-4 cents on every \$100 of its value.

All free male negroes from 21 to 60 years, \$4.

On all persons of this description, coming into the state after 1st March, 1808, to settle there, \$100.

On all stock in trade, 31 1-4 cents on \$100. Pleasure carriages \$1 to 50 cents. Practitioners of law and physic, each \$4. Billiard tables, \$50. E. O. tables, \$1 000. On every \$100 bank stock, 31 1-4 cents. Factors and brokers, \$4: All sales by them, 18 3-4 cents for every \$100.

See Comptroller General's letter.

KENTUCKY.

Land is distinguished for the purpose of taxation, by 1st, 2nd, and 3d quality. Each person must make and deliver a list to certain commissioners, containing the quantity and quality of his land, and the real value, including improvements, except machinery moved by steam, factories of hemp, cotton, flax, wool, iron, paper, and fermented or distilled liquors.

Each person owning, holding, or possessing a wholesale or retail store, shall list the same for taxation, and shall set down the whole amount of the value of all the merchandize procured or purchased by him, for the year preceding, at prime cost, excepting the manufactures of the United States.

The lists are delivered to the commissioners, who form them into a book, carrying out the total value in the last column; these books are delivered to the county courts, who certify them to the sheriff; and the sheriff collects from the individuals named in such book, 6 1-4 cents for each \$100 of the valuation of each individuals property, subject to taxation on the *ad valorem* principle. He also collects specific taxes: on tavern keepers \$10, pedlars \$20, billiard tables \$500, stud horses and jack asses, the price for the season.

Taxes are also imposed on the process of the courts, on deeds recorded, on the seals of the commonwealth and county courts affixed to writings to be sent out of the state: these are to be received by the clerk, and accounted for on oath.

See revenue laws of Kentucky, hereto annexed, with a letter from the auditor of public accounts.

OHIO.

Lands are taxable for state purposes; and lists are to be delivered, under oath, distinguishing the rate as 1st, 2d, or 3d; the taxes on which are fixed by law.

| | | |
|---------------------------------|-----|-------|
| On every 100 acres of 1st rate, | \$1 | 50. |
| do. | 2d | 1 00. |
| do. | 3d | 50. |

Banks pay 4 per cent. on their dividend.

Houses and lots in towns and villages, and chattel property, are taxable for county purposes. (All public buildings, academies, and school houses are exempt.) The chattel property taxable, comprises horses, asses, mules, and neat cattle.

Lists are to be prepared by township listers, and the value fixed by township appraisers.

Chattel property is taxed at a certain fixed rate.

LOUISIANA.

Real estate is valued in a state of nature. The value of the improvements and buildings is added. The owner is assessed to the full value, without any deduction for what he may owe, and the tax is imposed according to the valuation.

Specific taxes are imposed on slaves, \$1. On every wholesale and commission merchant, \$50. On every retailer, \$15. On every grog shop keeper, or retailer of liquors in less quantity than one quarter of a gallon, \$10. Every pedlar in the street, \$10. Every broker, \$25. On every head of cattle owned by one person, over twenty-five, one cent. Three cents on horses, over ten. Every four wheeled pleasure carriage, \$10, and \$5 on two wheeled carriages. Billiard tables, \$50. Stock of banks, insurance and other incorporated companies, 25 cents on every \$100 of the stock in trade. Every exchange broker, \$50 per annum. Persons employing money capital in discounting notes or bills, \$100. Lottery offices, \$50, and some others.

See letter of Governor Robertson, of Louisiana, annexed.

ALABAMA.

Lands are classed as first, second, third, and fourth quality; the first rated at \$8 per acre; the second at \$6; the third at \$4, and the fourth at \$2—the owner to give in a list, stating, on oath, to which quality he believes his lands to belong. A specific tax is paid on city or village lots and buildings, and also on the amount of merchandise sold within a year. A poll tax is paid on free white males—upon slaves and free persons of color—on pleasure carriages—on licenses to tavern keepers and retailers of spirituous liquors—on saddle horses—race horses—race courses—stud horses and jackasses—neat cattle. Billiard tables, \$100 each, and a variety of other subjects of specific taxation. On each \$100 of bank stock, 50 cents.

See letter of Comptroller and laws of 1821, pages 49 to 53.

With a view to the formation of a system of taxation, which shall meet the wishes of the legislature, a short review of the laws of this state, on the subject, may be acceptable.

Ever since the year 1691, the mode of assessing the capitals of individuals has been in practice in the then colony and now state of New-York; and the duty has been imposed upon the assessors, "well, truly, and equally," to assess the people of the state. Specific taxes have sometimes been imposed, but those have been abandoned.

2 March, 1779.

During the revolutionary war, taxes were imposed of one shilling on the pound, of the value of improved lands, and six pence on the pound, on all personal estate, assessed at its true value, after deducting debts due from the owner; the assessors were directed to be vigilant in ascertaining the true amount of personal property, and were authorised to examine witnesses on the subject.

Gr. ed. 2 vol. 174.

By an act, passed 7th March, 1788, the assessors are directed to ascertain the *real* value of all estates in their towns, real and personal, of all such persons as reside therein, and such as do not reside there, and to insert them in separate columns in their assessment rolls, and to complete their rolls on or before the last Tuesday of May annually; on which day the supervisors are to meet, ascertain the state taxes, and county and town charges, and send their warrants to the several collectors, containing the value of the several estates, and the amount which each individual must pay; that amount being proportionate to the amount of his assessment. The collectors to ser-

tle with the county treasurer, on or before the first Tuesday of February; and the county treasurer with the treasurer of the state, by the 1st March. When no personal estate could be found whereon to distrain, the collector was authorised to sell wood or grass growing on any real estate.

By an act for the assessment and collection of taxes, passed 1st April, 1799, taxes are to be assessed upon real and personal estates; real, according to a valuation of houses and lands, then lately made under the authority of the United States; and personal, according to a list contained in said act, affixing prices to each article, and the assessors are also directed to "ascertain according to the best evidence they can obtain, and set down in such list, the value of the *residue* of the personal estate," &c. exclusive of farming utensils, arms, and tools of tradesmen, &c. Any person dissatisfied with the value of such *residue*, may reduce it by his oath. It is made the duty of the assessors to inquire of the inhabitants respecting their property, and every person is bound to give a true account, under a penalty of a fourfold assessment, and also of being liable to punishment, as for a misdemeanor. All persons "*owning, possessing, or superintending*, any personal property," made taxable by said act, are to give written lists of such property, under a penalty of \$20. The assessment was to continue for three years, liable to be altered in consequence of an increase or diminution in the valuation, by the erection or destruction of buildings. Other provisions are contained, not necessary to be enumerated.

By the act of 8th April, 1800, the residue is explained to be the amount the person is worth over and above his real estate, and the enumerated articles of personal property, after deducting his debts.

The preceding act was re-enacted on the 8th of April, 1801, in the revision of Kent and Radcliff, omitting however the provisions respecting the mode of ascertaining personal estates, and making it the duty of the assessors to ascertain *according to the best evidence in their power* the value of the personal estate, &c.

By the act of 5th April, 1813, the assessors are required to *ascertain according to the best evidence in their power*, and set down in their assessment roll, the value of houses and lands; and also of all the personal estates of the inhabitants of their several towns: The particular provisions of this act need not here be repeated, as most of them are contained in the draft of a bill hereto annexed. It should however be noticed, that the 42d section of this act particularly enumerates stocks of certain descriptions, and money at interest, as belonging to taxable personal estate.

The principle upon which this system rests, is, that all the property in the state belonging to its inhabitants should contribute equally to the expenses of the state, that is, in proportion to the interest which each individual has in the community.

The justice of this principle has not been questioned, but much complaint has been made, that great inequalities do exist and grow out of the execution of this law. It is said, and believed, that different criterions of value are resorted to, from that contained in the law, to wit, the value at which the assessors "*would appraise such estate in payment of a bona fide debt due from a solvent debtor.*"

The estates in different counties are differently estimated in different towns in the same county; and even the estates of individuals in the same town, are assessed unequally; probably arising from the assessors dividing their towns into assessment districts, and each of them entertaining different ideas of the value of property.

Another inequality is said to grow out of the present mode of assessment, to wit, that personal property, in a great measure, escapes taxation; particularly stocks and money at interest. With a view to remedy the first evil complained of, it is proposed, that the assessors shall state the value of buildings, and in proper columns also the quantity of land possessed by each person, distinguishing it as first, second, or third quality, and affixing to each the value per acre. The assessors of the same town, who have made the assessment in different districts, will then be able to equalise the assessments in their town: the supervisors will be enabled to equalise the valuations in the several towns in their county; and by having copies of the assessment rolls returned to the comptroller's office, as often as new assessments are made, the legislature will at all times have it in their power to see when inequalities exist between the counties, and to apply a proper remedy. With a view to the equal taxation of personal property, it is also proposed, that a list be furnished to the assessors, of all personal property, including money at interest, and stocks of every description, excepting, however, the stocks of this state, and the stocks of banks, insurance and other incorporated companies; the reason for which exception, is, that it is believed to be improper to tax the debts due by the state itself, and that banks and incorporated companies should be considered persons for the purpose of taxation: a tax, however, upon the dividends of banks, insurance and other incorporated companies, is thought to be the most equal as respects those companies.

These lists the assessors should examine and compare with great attention; and with ordinary prudence and discretion, it is believed they will not err materially.

The lists being completed, the assessors should set down in their assessment rolls, the value of the real and personal property at what they would appraise the same in cash. Perhaps unimproved lands should be assessed at less than their true value; and the reason is, that a tax on unproductive property, is a tax which, so far as the property itself is concerned, must be paid from the capital, and therefore violates one of the rules laid down as fundamental on the subject of taxation. Another reason is, that many of those lands belong to minor heirs, and cannot be sold. It has been suggested, that persons paying \$50 and upwards, should not pay interest at as high a rate as others; it is therefore submitted for consideration.

The laws of the state have always permitted all debts to be deducted from the value of the personal estate. Against this it has been urged by some, that personal property ought not to be thus privileged. The equivalent which property receives for the taxes paid by it, is protection. The laws of a state protect equally real and personal estates. The records of our courts shew, that much more expense is incurred by the government and by individuals, in the protection of personal than real property; and the proceedings in our criminal courts prove, that a great proportion of the expenses in them, is incurred for the protection of the rights of banks. A very considerable proportion, nearly the whole of the expenses of the state prisons, also, is incurred in the protection of personal property. Those who maintain this objection to our present system, allege that goods and chattels should be taxed in the hands of those who possess them; and that from credits and choses in action, should be deducted debts. This principle is incorporated in the laws of Massachusetts, and some other states. From money drawing interest, is deducted the amount for which interest is paid. The bill herewith presented contains the present provision, whether a different rule should be adopted, is submitted to the wisdom of the legislature. The Comptroller has generally avoided in this bill, the introduction of any new principle. Some new provisions are added, but with the view of enforcing the principles of the former laws; and some, containing principles not heretofore incorporated, and which are respectfully submitted. The most prominent of them, are those which

direct the mode of assessing bank, insurance, and other stocks, and collecting the tax. That stocks were always taxable by the laws of this state, is apparent from the laws already cited. That they have in a great measure escaped taxation, is highly probable, from some facts stated in a report from this office at the last session of the legislature, and which will be found in the Assembly journal, pages 707, 8, 9. This fact is also corroborated by the memorials presented by the banks and insurance companies at the last session. They have assigned twelve reasons, why, in their opinion, stocks ought not to be taxed; but they have no where alleged, that stocks already paid a tax. So far were they from making such an allegation, that they seemed to be surprised that such a claim should be set up by the government, and treated it as a violation of the constitution, and vested rights.

That they ought to pay taxes, results from the principles stated in this report, unless some reason can be shewn why they should be exempted.

Doctor Adam Smith, one of the most systematic writers on political economy, remarks, that "the interest of money seems at first sight a subject equally capable of being taxed directly as the rent of land. Like the rent of land, it is a neat produce which remains after completely compensating the whole risk and trouble of employing the stock." He then observes, that there are two circumstances which render it a less proper subject of taxation.

1st. Because the amount of capital thus employed, is generally a secret.

2d. Because the proprietor of stock, is properly a citizen of the world, "and if he is taxed, he will remove with his stock to some other place."—*Wealth of Nations*, 2d vol. 270, 5.

It is to be observed, that it is not pretended by Dr. Smith, that such a tax is unjust, or a violation of vested rights. The impolicy of the measure is urged, because it was supposed that it would have a tendency to drive capital out of the country. Before attempting to obviate these objections, it may be proper to state others which have been made, and therefore will probably be again made. They are as follow:

1st. Its unconstitutionality.

2d. It violates vested rights.

3d. Some banks paid a bonus, expecting no other exactions.

4th. It is unequal, because the banks differ in their privileges and powers, and capital paid in.

5th. It gives superior advantages to the Bank of the United States.

6th. It will drive capital out of the state.

7th. It will create a scarcity of money, and prevent loans to complete the canals.

8th. It will injure humane and charitable institutions, who have vested their funds in these stocks.

9th. It will produce double taxation, as some of these institutions have invested their capitals in other charitable institutions.

10th. It is unjust, because it may be a tax on bare credit.

11th. It does not include all companies.

12th. There is a misunderstanding as to the amount of personal property. The capital is a mere nominal or fictitious representation of the actual personal property connected with it, and the former greatly exceeds the latter.

A few remarks will be made upon each of these objections in their order.

The first and second objections rest upon the idea that the contemplated provision is entirely new, retrospective, and therefore a violation of the grant made by the state. To rebut them, it is only necessary to examine the laws heretofore cited, which shew that all property, real and personal, have always been subjects of taxation, since the present government existed, and even under the colonial government: The banks received their charters under those laws, and their property is equally liable to taxation, as any other. Should it be said that bank stock is not property, but only credit, as seems to be intended by the 10th objection, the answer is, that all their charters declare the stock to be *personal property*. Another answer is, that the laws creating banks, intended that actual property should be paid in, to constitute their capitals; and if the directors, in violation of the law, have received any thing but property, as the capitals of their banks, to allow them to escape taxation on that ground, would be permitting them to take advantage of their own wrong; but even if it were not technically, property, yet it is the means of acquiring property, by the exercise of a privilege denied to the people at large, and the objection comes therefore with a very ill grace, from those who enjoy the monopoly. Some of them, it is true, have paid a bonus to the state, as stated in the 3d objection, and as to them, there certainly ought, in justice, to be a difference; and if the language of their charter is calculated to convey the idea, that the bonus was the only equivalent required for the grant, such banks should be exempted altogether.

The 4th objection can have no weight against the bill now proposed, as the amount actually paid in, is what is intended to be taxed; and if one bank makes more profit by the employment of its capital than another, that is no reason why the bank which conducts its affairs skilfully, should be taxed for that skill. It seems to have been long the policy of our laws to impose taxes upon capital and not on income. Taxes on income are attended with circumstances of an inquisitorial character, in a much greater degree than those imposed on capital: there is, however, this circumstance in their favor, that they are always paid from income, and cannot diminish the capital of the country. It has not been thought proper to present a project of an income tax, as it is always best to adhere to established institutions, until others much better can be proposed. An income tax, however, upon monied institutions, that is a tax on the dividends, would be very easy of collection, and would be justified by the former practice of the government of the United States, and the present practice of most of our sister states, where banks exist; and by no means inquisitorial, as the amount of dividends is always published.

The 5th objection is, that it will give a preference to the United States bank, which is alleged not to be taxable. Without stopping now, to discuss the decision in the case of *McCulloch vs. Maryland*, 4 Wheaton, 316, 400, it is sufficient to say, that if there is weight in the objection, it goes, if carried to its full extent, to exempt all personal property of this description, from taxation. It is not believed, however, that because one institution is beyond the reach of the legislature, therefore all others should be placed on an equal footing: However agreeable such a doctrine may be to the banks, it would be ruinous to the revenues of the state, and oppressive in the extreme, upon the real estate. Besides, the decision does not extend to a tax paid by the real property of the bank of the United States, in common with other real property in the state, nor to a tax on the proprietary interest which the citizens have in the institution, in common

with other similar property in the state; and it is believed no objection would be made to a tax upon that institution, in common with other similar institutions. The objection was to a specific tax on that institution alone, the object of which appeared to be hostility to the government of the United States, and an attempt of a state to overrule the measures of the general government.

The sixth objection is, that the tax will drive capital out of the state.

The seventh objection is merely a consequence of the 6th, and this it will be recollected, is the only objection of Adam Smith which is plausible. If, indeed, this prediction were to be verified, it is clear that the tax should not be imposed. Had not this threat proceeded from the capitalists themselves, it might well be treated as an unjust aspersion, not only upon their patriotism, but upon their justice. Can it be supposed, that the proprietors of monied capital desire to have their property protected, and rendered productive, entirely at the expense of the land and labor of the country? But as they have declared their intention to withdraw, it is but fair to believe them to be in earnest; the question then naturally occurs—Where will they go with their capital to seek its investment more advantageously? The interest of money in this state is limited at 7 per cent: Bank stocks produce from 6 to 9; some more—The average cannot be less than 7. Suppose the tax to amount to half of one per cent—their net dividend will be $6\frac{1}{2}$: Where will the capitalists go with their money, to make it more productive? Will they go to England? There they will receive 5 per cent, and pay taxes also. By what is called the land tax in England, stock is intended to be taxed in the same proportion as the rent of land: 2 Smith, 273. Will they go to Boston? There they will pay a tax of one per cent from the bank directly to the treasury, and be taxed individually besides, as for money at interest. And much as is said about taxation driving away capital, it is believed that there is more surplus capital in Boston, and that money may be obtained there upon more easy terms, than at any other place in the United States. Do your capitalists seek employment for their capital in any neighboring state? they will find few states where banks exist and are not taxed.

The following statement shews where stocks are taxed.

Massachusetts.

Banks pay one per cent. on their capital paid in, to the treasurer; and the stocks are assessed to the individual stockholder, as money at interest.

Vermont.

Six per cent on the dividend on bank stock reserved by their charters—paid to the treasurer.

Connecticut.

Stocks and money at interest are put in the assessment list, at 6 per cent on their value.

Rhode Island.

State bank stocks pay 50 cents on every \$1,000 capital paid in. Insurance companies one per cent on dividend; the individual stockholders are taxed besides as for money at interest.

New-Hampshire.

All bank notes are to be stamped at the rate of \$50 for every \$1,000 in bills issued by the bank; or in lieu thereof, they may pay annually to the treasurer $\frac{1}{2}$ of 1 per cent on the actual capital stock.

New-Jersey.

$\frac{1}{4}$ of 1 per cent upon the whole amount of capital paid in—payable to the treasurer.

Delaware.

The same—payable to the treasurer.

Pennsylvania.

Banks not paying a bonus, pay 8 per cent on the dividend—not taxed as personal property, no general system of taxation being necessary in that state.

Maryland.

Twenty cents upon every \$100 of capital actually paid in.

Virginia.

Neither bank stocks nor money at interest are taxable.

South Carolina.

Money at interest, over what interest is paid for, 12½ cents on every \$100.

Ohio.

Four per cent upon the dividends of banks.

Kentucky.

Half of one per cent on the capital, to be paid to the treasurer.

Louisiana.

Stock of all banks, insurance and other incorporated companies, 25 cents on every \$100 of the stock in trade, or 1-4 of 1 per cent.

Alabama.

1-2 of one per cent on the capital.

Georgia.

31¼ cents on every \$100 of bank stock.

It has been remarked by Hume, that where there are people and industry, there will be money: it is fully believed that it will be so; and that capitalists will not be inclined to remove their funds for the amount of the tax which may be necessary to place it on an equality with other personal property.

The eighth objection is easily obviated, by making charitable institutions an exception. All stock belonging to humane and charitable institutions, to literary institutions, to the school and literature funds, and to the state, should be excepted.

The ninth objection, if well founded, may be also obviated by proper provisions, which are proposed.

The tenth objection has been attempted to be answered, and the eleventh is not applicable to the annexed bill.

In answer to the twelfth and final objection, that the idea is erroneous, that the personal property in New-York is under rated, reference is respectfully made to a statement hereto annexed, shewing the amount of personal property at several different periods; and the question may be emphatically asked, what has become of the personal property? The city of New-York, and every city and county in the state, has been progressing in population and wealth. How happens it that the taxable personal property has diminished?

FOREIGN CREDITORS.

As it is a desideratum in taxation, that all the property protected by the laws should pay for that protection, and particularly property drawing a revenue, it is submitted whether personal property, consisting of debts due to in-

dividuals, or companies residing out of the state, ought not to be made to contribute. It is known that there are large sums of money due to the Holland company, to the Pultney estate, to the Connecticut school fund, and to others, from citizens of this state; the amount of which may be deducted from the personal property of the debtors. In point of justice, there cannot be a doubt but what property thus situated should pay a tax; the only question is, as to its policy. And the remarks which have been made as to the probability that capital generally will be withdrawn, if required to contribute to the expenses of the state, are applicable to this species of property; but, as the danger to be apprehended from the taxing foreign capital, is an objection strongly urged, it merits some further remarks.

It is laid down by those who maintain the doctrine of the exemption of foreign capital, that a wise government never taxes what it cannot retain: that if foreign capital is withdrawn, the interest of money rises, stocks fall, and you are prevented from making future loans. They also assert, that capital in our state banks should not be taxed, because it would give an unjust preference to capital in the United States Branch Bank, which is supposed to be exempt from taxation. If these premises be admitted, the conclusion is irresistible, that monied capital must be altogether exempt, and of course all the expenses of the state must fall upon capital vested in land and its cultivation, and the mechanic arts. The same conclusion follows, from the doctrine of taxing nothing but what you can retain. You can no more retain domestic than foreign capital. If a tax on bank stock is to have any effect upon the canal loans, it would seem to hold out an inducement to capitalists to place their money in those stocks which are free from taxation: provided the net income is equal.

Another proposition is, that domestic capital may be taxed, but that foreign capital must not; because, it is said that we derive from it an equivalent benefit, as it employs labor, encourages industry, and keeps down the interest of money: domestic capital does the same. Suppose that the owner of the foreign capital comes in person; then, in addition to his capital, you have his own industry and labor and skill, also added to the stock of the country: will you tax him? Probably the answer will be in the affirmative; and the reason assigned, that he receives the protection of the laws: but, you do not tax a man without property, who also enjoys the protection of the laws. The truth is, it is the protection of *property* for which taxes are paid. Should the answer to the above question be in the negative, then how stands the case? Foreign capital must not be taxed, and foreigners enjoying all the privileges of our laws, and all our facilities for acquiring property, and for enjoyments of every kind, must contribute nothing to the expenses of protecting their property. Foreigners then will have a decided preference over citizens, who will be driven out of the market. Our citizens must become foreigners in some other country. We become tributary to foreigners, who owe no allegiance; whose interest it is to strip the country of its wealth; and if they had a desire to become citizens in the country, this policy will hold out inducements to them to remain aliens. The result, as before mentioned, must be to lay all the burthens upon land and the laboring classes.

It is also urged that the government must not be too inquisitive into the private affairs of individuals. This remark is made by writers on the subject, and yet the cases cited by them, shew, that in some countries, it is not considered a hardship.

“At Hamburgh, each person pays 1-4 per cent. of all he possesses; and as the wealth of the people consists principally of stock, this may be considered a tax upon stock.” 2d Smith, 272.

The tax is put into a public coffer, upon oath, but the amount paid by each is not known. In the cantons of Switzerland, the contrary is the fact; every

In the United States we seem to have adopted the open and sincere course of the Swiss, rather than the studied secrecy of the people of Hamburgh. In nearly or quite all the states where regular systems of taxation exist, lists of all property are to be rendered upon oath. It is said, that "merchants engaged in the hazardous projects of trade, all tremble at the thoughts of being obliged, at all times, to expose the real state of their circumstances. The ruin of their credit, and the miscarriage of their projects, they foresee would too often be the consequence. A sober and a parsimonious people, who are strangers to all such projects, do not feel that they have occasion for any such concealment." 2d Smith, 273.

From the above extract it seems that those who desire concealment, wish to sustain a credit which they could not, if their circumstances were known—in other words, for the purpose of deception. If, therefore, an exposure would injure them, the probability is, that it would save the property of the creditor. At all events, no good reason can be assigned why any creditor should not know the whole risk which he runs, by putting property in the hands of his debtor; honesty and fair dealing require it: And as our practice has been like that of the sober Swiss, and in conformity to the practice of our sister states, no danger need be apprehended from its continuance.

Insurance Companies.

It is objected with respect to the capitals of insurance companies, that they are frequently composed, not of money actually paid in, but of mortgages: and therefore, if the capital or the dividend, is taxed, that there will be a double taxation, first on the real estate, and secondly on the mortgage. To avoid this, it may be proper to guard against the evil apprehended: and the bill herewith reported, therefore proposes a tax on the dividend, of so much of the capital as is *actually paid in*. It is but just also, that both banks and insurance companies be permitted to reduce their capitals at pleasure; a proper clause is therefore added for that purpose.

The Comptroller having trespassed already too long upon the patience of the legislature, in discussing the subjects of taxation, will not now discuss the details: those will appear in the bill hereto annexed, and are not essentially different from the present laws.

All which is respectfully submitted.

JOHN SAVAGE, *late Comptroller*

February 15, 1823:

List of papers annexed.

1. A bill, entitled "an act for the assessment and collection of taxes"
- *2. A memorial of E. C. Genet, to the Comptroller.
- *3. A communication from the Treasurer of Massachusetts.
- *4. do Secretary of Gov'r and Council, Vermont.
- *5. do Attorney General, Rhode Island.
- *6. do Treasurer, Connecticut.
- *7. do Treasurer of New-Jersey.
- *8. do Auditor General, Pennsylvania.
- *9. do Secretary to Executive, Maryland.
- *10. do Auditor, Virginia.
- *11. do Comptroller General, Georgia.
- *12. do Auditor of public accounts, Kentucky.
- *13. do Auditor, Ohio.
- *14. do Governor, Louisiana.
- *15. do Comptroller, Alabama.
16. Statement, shewing the increase and decrease of personal property in certain counties.
17. A list of incorporated banks, with their capital authorised by law.

A list of the incorporated Banks in the State of New-York.

| <i>Name of Bank.</i> | <i>When incorporated.</i> | <i>Am't of stock authorized to be subscribed by individuals.</i> | <i>Additional stock authorized for the state.</i> | <i>Additional stock authorized for colleges and academies.</i> | <i>Total amount of stock authorized.</i> | <i>Am't of stock now actually owned by the state, as reduced.</i> | <i>Amount of stock paid in, where known.</i> | |
|---|---------------------------|--|---|--|--|---|--|---|
| Albany, | 1792 | 260,000 | 45,000 | 55,000 | 360,000 | | | Authorized to reduce their stock not exceeding 2-8ths, ch. 137 of 1820: It has actually been reduced 1-4th. Reduced to D.4,000,000. (exclusive of state stock) in 1813; reduced to D.2,000,000 in 1819. |
| America, | 1812 | 6,000,000 | 60,800 | | 6,060,800 | 60,800 | | |
| Auburn, | 1817 | 400,000 | | | 400,000 | | 143,928 | |
| Columbia, | 1793 | 160,000 | 20,000 | 20,000 | 200,000 | 20,000 | | Authorized to reduce stock to; D.1,250,000, ch. 103 of 1820. Authorized to reduce stock to D.350,000, ch. 201 of 1822. See Greene county bank, below. |
| City Bank, (N. Y.) | 1812 | 2,000,000 | | | 2,000,000 | | | |
| Catskill, | 1813 | 400,000 | | | 400,000 | | | |
| Catskill Aqueduct, | 1818 | 90,000 | | | 90,000 | | | Surplus of stock paid in, D.18,593. |
| Cherry Valley, (called also the Central bank) | 1818 | 200,000 | | | 200,000 | 45,000 | | |
| Chenango, | 1818 | 200,000 | | | 200,000 | 50,000 | | |
| Farmers', | 1801 | 300,000 | 30,000 | 15,000 | 345,000 | | | Authorized to reduce stock and pay back one half of what was paid in, chap. 137, 1820. |
| Franklin, | 1818 | 500,000 | | | 500,000 | | | |
| Geneva, | 1817 | 400,000 | 15,000 | 10,000 | 400,000 | 15,000 | 518,593 | |
| Hudson, | 1808 | 300,000 | | | 325,000 | | 175,000 | Max reduce their stock one fourth of the amount paid in. The state owns 845 shares, which as reduced, amount to D.10,140—Nominally, they are D.47,900. |
| Jefferson county. | 1816 | 400,000 | | | 400,000 | | 57,880 | |
| Lansingburgh, | 1813 | 200,000 | 20,000 | 20,000 | 240,000 | | | |
| Manhattan, | 1799 | 2,000,000 | 50,000 | | 2,050,000 | 50,000 | | Reduced D.300,000, chap. 148, 1817. The shares are now D.38 at par. They were D.50 originally. The state hold 600 shares. |
| Merchants', | 1805 | 1,250,000 | 180,000 | 40,000 | 1,470,000 | 180,000 | | |
| Mohawk, | 1807 | 200,000 | 5,000 | | 205,000 | 5,000 | | |
| Mechanics', (N. Y.) | 1810 | 2,000,000 | | | 2,000,000 | | | Reduced D.300,000, chap. 148, 1817. The shares are now D.38 at par. They were D.50 originally. The state hold 600 shares. |
| Mechanics' & Farmers', (Albany,) | 1811 | 600,000 | 30,000 | | 630,000 | 10,140 | | |
| Middle District, | 1811 | 500,000 | 50,000 | | 550,000 | 50,000 | | |
| New-York, | 1791 | 1,000,000 | 65,000 | 55,000 | 1,120,000 | | 500,000 | |
| North River, | 1821 | 500,000 | | | 500,000 | | | |
| New-York State, | 1803 | 460,000 | 180,000 | 40,000 | 680,000 | 16,800 | | |
| Newburgh, | 1811 | 400,000 | 50,000 | | 450,000 | | | |
| Niagara, | 1816 | 400,000 | | | 400,000 | | | |

| | | | | | | | |
|-------------------------------|------|-----------|--|-----------|--|---------|--|
| Ontario, | 1813 | 500,000 | | 500,000 | | | |
| Orange county, | 1813 | 400,000 | | 400,000 | | | |
| Phoenix, | 1812 | 700,000 | | 700,000 | | | Authorised to reduce to D. 600,000, ch. 22, of 1821. |
| Plattsburgh, | 1817 | 300,000 | | 300,000 | | 60,000 | |
| Troy, | 1811 | 500,000 | | 550,000 | | | |
| Union, | 1811 | 1,800,000 | | 1,800,000 | | | Authorised to reduce to D. 1,000,000, chap. 50, of 1821 |
| Utica, | 1812 | 1,000,000 | | 1,000,000 | | 176,219 | |
| Washington & Warren, | 1817 | 400,000 | | 400,000 | | | |
| U. S. Branch Bank, | | | | | | | Was authorised for three years from the 21st of April, 1818. See ch. 236 of 1818. It has now no existence. Authorised by act, chap. 62, of 1819. |
| Jacob Barker's Exchange Bank, | | | | | | | |
| New-York Savings Bank, | | | | | | | |
| Albany | | | | | | | 106 of 1820. |
| do. | | | | | | | |
| Utica | | | | | | | 163 of 1821. |
| do. | | | | | | | |
| Greene county bank, | 1819 | 90,000 | | 90,000 | | 43,669 | |

Statement, shewing the increase and decrease of taxable personal property in the following counties, from 1813 to 1822, both inclusive.

| | 1813 | 1814 | 1815 | 1816 | 1817 | 1818 | 1819 | 1820 | 1821 | 1822 |
|--------------|---|------------|-----------------------|--------------|------------|-----------|------------|------------|------------|------------|
| Albany, | 1,329,317 | 1,317,191 | 1,365,296 | 1,100,947 | 975,364 | 848,504 | 747,451 | 745,232 | 759,017 | 791,285 |
| Columbia, | 1,101,262 | 1,069,257 | 1,055,118 | 1,020,614 | 937,022 | 801,554 | 733,683 | 662,026 | 651,529 | 791,677 |
| Delaware, | 271,715 | 312,293 | 315,332 | 292,876 | 270,433 | 224,073 | 217,795 | 200,610 | 159,507 | 198,651 |
| Dutchess, | 1,930,611 | 2,152,728 | 2,079,894 | 1,923,196 | 1,922,287 | 1,913,835 | 1,883,352 | 1,804,840 | 1,833,460 | 1,945,605 |
| New York, | 4,130,425 | 25,259,428 | 25,845,177 | 24,766,000 | 21,096,300 | 20,26,806 | 18,612,766 | 17,416,425 | 17,665,350 | 17,958,570 |
| Oneida, | 871,755 | 871,755 | 818,511 | Same as 1813 | 759,227 | 664,533 | 684,906 | 584,114 | 535,375 | 629,038 |
| Ontario, | Do. | 1,049,459 | 1,007,933 | 980,151 | 813,307 | 800,128 | 732,727 | 595,441 | 504,448 | 565,433 |
| Orange, | No report on file. | 974,231 | Same as Oneida, 1813. | 862,037 | 789,970 | 736,671 | 787,276 | 686,232 | 698,894 | 776,141 |
| Rensselaer, | 1,567,396 | 1,521,412 | 1,361,664 | 1,262,059 | 1,028,362 | 919,333 | 819,787 | 736,327 | 722,957 | 766,893 |
| Saratoga, | 799,503 | 849,125 | 860,293 | 739,306 | 632,190 | 597,316 | 576,975 | 555,875 | 509,082 | 529,244 |
| Queens, | 1,268,870 | 1,451,920 | 1,476,300 | 1,538,195 | 1,656,050 | 1,634,379 | 1,564,720 | 1,538,160 | 1,556,872 | 1,792,332 |
| Westchester, | Real & personal estate not separated in report. | 1,577,068 | Same as 1813 | 1,401,518 | 1,285,973 | 1,420,578 | 1,500,954 | 1,282,018 | 1,347,586 | 1,326,348 |

Oswego co., erected 1 March, 1816 from Oneida & Onondaga counties.

In February, 1821, the counties of Monroe and Livingston were erected from Ontario and Genesee counties.

It will be observed that in all the above counties, except Westchester, the personal property has increased in the year 1822, which is supposed to have happened in consequence of a circular from this office, issued in April last, and directed to all the assessors in the state, urging upon them vigilance in making their assessments.

Albany, 17th February, 1823.

SIR—I have received the resolutions of the honorable the Senate and Assembly, appointing me Comptroller of the state of New-York, and I desire you to communicate to the Assembly my acceptance of the office and my grateful acknowledgments for the honor conferred on me.

I am your most ob't. serv't.

W. L. MARCY.

Hon. PETER R. LIVINGSTON,
Speaker of the Assembly.

A communication from the Comptroller, was read, in the words following, to wit:

STATE OF NEW-YORK—COMPTROLLER'S OFFICE.

TO THE SENATE AND ASSEMBLY.

GENTLEMEN,

I have the honor to enclose a report, prepared in obedience to a concurrent resolution of the honorable the Senate and Assembly, directing the Comptroller, "to prepare a general system of taxation for this state, calculated to include all real and personal property and income, and to ensure the greatest possible equality in taxation, subject only to such exemptions or exceptions, if any, as the Comptroller, for reasons to be specified in his report, may recommend: and that he report a bill for the above purpose, with an explanation of the principles by him reported."

I have the honor to be,

With great respect,

Your obedient servant.

JOHN SAVAGE, *late Comptroller.*

[*For the preceding Report and Bill, see APPENDIX (C,) and (D.)*]

Albany, February 28, 1823.

SIR—

In obedience to a resolution of the honorable the Assembly, I have the honor to transmit to you a copy of the report of the late comptroller, on taxation, and also a bill prepared by him, entitled "an act for the assessment and collection of taxes."

I have the honor to be,

With great respect,

Your ob'dt. servant,

W. L. MARCY, *Comptroller.*

To the Hon. PETER R. LIVINGSTON,
Speaker of the Assembly.

[*For the Report and Bill, see APPENDIX (C & D.)*]

Thereupon,

Ordered, That the said bill, entitled "an act for the assessment and collection of taxes," be committed to a committee of the whole house.

Ordered, That the said bill be the order of the day for Tuesday next.

A message from the Governor, delivered by his private secretary, was received, and read, in the words following, to wit:

TO THE ASSEMBLY OF THE STATE OF NEW-YORK.

I have this day approved and signed the following bills:—

The bill, entitled "an act for the relief of John Moore, late collector of the town of Angelica."

The bill, entitled "an act to confirm the title of Philip P. Livingston, in and to a lot of ground, in the city of New-York,"—And,

The bill, entitled "an act to incorporate the canal turnpike company."

JOSEPH C. YATES.

Executive Chamber, Albany, February 28, 1823.

to repeal an act, entitled "an act for the inspection of flaxseed, and to regulate the exportation thereof," passed April 5, 1822.

Thereupon,

In pursuance of the said notice, Mr. Smith asked for, and obtained leave, to bring in the said bill, entitled "an act for the repeal of the act, entitled "an act for the inspection of flaxseed, and to regulate the exportation thereof," passed April 5, 1822, which was read the first time, and by unanimous consent was also read a second time, and committed to a committee of the whole house.

Mr. Woods gave notice that he would, on some future day, ask leave to bring in a bill, authorising the supervisors of Steuben county, to purchase, for the benefit of the county, the old gaol in said county, together with as much of the adjacent land as they may deem necessary for the convenience and safety of the present gaol, and also to raise money by tax, on the inhabitants of said county, to defray the expenses of the same.

In pursuance of previous notice, Mr. Norton asked for and obtained leave to bring in a bill, entitled "an act to abolish imprisonment for debt, and to prevent frauds against creditors," which was read the first time, and by unanimous consent was also read a second time, and committed to a committee of the whole house.

Ordered, That the usual number of copies of the said bill be printed for the use of the legislature.

In pursuance of previous notice, Mr. M'Call asked for and obtained leave to bring in a bill, entitled "an act to provide a compensation to jurors, for attending courts of record," which was read the first time, and by unanimous consent was also read a second time, and committed to a committee of the whole house.

Ordered, That the usual number of copies of the said bill, as amended, be printed for the use of the legislature.

Ordered, That the bill, entitled "an act to incorporate the New-York equi-

Statement, showing the increase and decrease of taxable personal property, in the several counties of the State, from 1813 to 1817.

| | 1813 | 1814 | 1815 | 1816 | 1817 |
|--------------|---|------------|-----------------------|--------------|------------|
| Albany, | 1,329,317 | 1,317,191 | 1,365,296 | 1,100,947 | 975,364 |
| Columbia, | 1,101,262 | 1,069,257 | 1,055,118 | 1,020,614 | 937,022 |
| Delaware, | 271,715 | 312,298 | 315,332 | 292,876 | 270,433 |
| Dutchess, | 1,930,611 | 2,152,728 | 2,079,804 | 1,923,196 | 1,922,287 |
| New York, | 4,130,425 | 25,259,428 | 25,845,177 | 24,766,000 | 21,096,300 |
| Oneida, | 871,755 | 871,755 | 818,511 | Same as 1813 | 759,227 |
| Ontario, | Do. | 1,049,459 | 1,007,933 | 980,151 | 813,307 |
| Orange, | No report on file. | 974,231 | Same as Oneida, 1813. | 862,037 | 789,970 |
| Rensselaer, | 1,567,396 | 1,521,412 | 1,361,664 | 1,262,059 | 1,028,362 |
| Saratoga, | 799,503 | 849,125 | 860,293 | 739,306 | 632,190 |
| Queens, | 1,268,870 | 1,451,920 | 1,476,900 | 1,538,195 | 1,656,050 |
| Westchester, | Real & personal estate not separated in report. | 1,577,068 | Same as 1813 | 1,401,518 | 1,285,973 |

It will be observed that in all the above counties, except Westchester, posed to have happened in consequence of a circular from this office, upon them vigilance in making their assessments.

granted. They have accordingly prepared a bill, which they have directed their chairman to ask leave to present.

Ordered, That leave be given to bring in such bill.

Mr. Hager, according to leave, brought in the said bill, entitled "an act to dissolve the Ithaca and Geneva turnpike company, and to declare the Ithaca and Geneva turnpike road to be a public highway;" which was read the first time, and by unanimous consent was also read a second time, and committed to a committee of the whole house.

Mr. Hayes, from the select committee, to whom was referred the engrossed bill from the Senate, entitled "an act for the relief of the commissioners for loaning money in the county of Otsego," reported:

That they have examined the said bill, and see no reason why the same should not be passed into a law.

Ordered, That the said bill be committed to a committee of the whole house.

Ordered, That the engrossed bill, entitled "an act further to amend the act relative to incorporations for manufacturing purposes," be recommitted to a committee of the whole house.

Two several messages from the Senate, delivered by their clerk, with the bills therein mentioned, were read, informing, that they have passed the bill, entitled "an act for the relief of John Moore, late collector of the town of Angelica," and the bill, entitled "an act to confirm the title of Philip P. Livingston, in and to a lot of ground in the city of New-York," severally without amendment.

Ordered, That the clerk deliver the said bills to the Governor.

The Senate returned by their clerk, the bill, entitled "an act to incorporate the canal turnpike company."

Ordered, That the clerk deliver the said bill to the Governor.

A communication from the Comptroller, was read, in the words following, to wit:

STATE OF NEW-YORK—COMPTROLLER'S OFFICE.

Albany, February 28, 1823.

SIR—

In obedience to a resolution of the honorable the Assembly, I have the honor to transmit to you a copy of the report of the late comptroller, on taxation, and also a bill prepared by him, entitled "an act for the assessment and collection of taxes."

I have the honor to be,

With great respect,

Your ob'dt. servant,

W. L. MARCY, *Comptroller*.

To the Hon. PETER R. LIVINGSTON,

Speaker of the Assembly.

[For the Report and Bill, see APPENDIX (C & D).]

Thereupon,

Ordered, That the said bill, entitled "an act for the assessment and collection of taxes," be committed to a committee of the whole house.

Ordered, That the said bill be the order of the day for Tuesday next.

A message from the Governor, delivered by his private secretary, was received, and read, in the words following, to wit:

TO THE ASSEMBLY OF THE STATE OF NEW-YORK.

I have this day approved and signed the following bills:—

The bill, entitled "an act for the relief of John Moore, late collector of the town of Angelica."

The bill, entitled "an act to confirm the title of Philip P. Livingston, in and to a lot of ground, in the city of New-York,"—And,

The bill, entitled "an act to incorporate the canal turnpike company."

JOSEPH C. YATES.

Executive Chamber, Albany, February 28, 1823.

The house then resolved itself into a committee of the whole, on the bill, entitled an act granting relief to the sufferers on the Niagara frontier, whose property was destroyed by the enemy during the late war," and after some time spent thereon, Mr. Speaker resumed the chair, and Mr. Gardiner, from the said committee, reported progress, and asked for, and obtained, leave to sit again.

The house then resolved itself into a committee of the whole, on the bill, entitled "an act to prevent the circulation, within this state, of the bank paper of certain British provinces and dependencies in North America," and after some time spent thereon, Mr. Speaker resumed the chair, and Mr. Warren, from the said committee, reported, that the committee had gone through the said bill, filled up the blanks, and agreed to the same; which he was directed to report to the house, and he read the report in his place, and delivered the same in at the table, where it was again read, and agreed to by the house.

Ordered, That the bill be engrossed.

And then the house adjourned, until eleven o'clock to-morrow morning.

SATURDAY, MARCH 1, 1823.

The house met pursuant to adjournment.

Sundry remonstrances of the inhabitants of the county of Genesee, remonstrating against the passage of any law to alter the existing boundaries of that county, were read, and referred to the committee on the erection and division of counties.

The remonstrance of sundry inhabitants of the towns of Elmira and South Port, in the county of Tioga, remonstrating against the passage of the law now before this house, authorising the assessment and collection of a sum of money from the inhabitants of those towns, for the purpose of building a bridge over the Chemung river, was read, and committed to a committee of the whole, when on this bill.

The remonstrance of sundry inhabitants of the town of Oysterbay, in the county of Queens, remonstrating against a repeal of the law of last session, relative to certain common or marsh lands, owned by the inhabitants of that town, was read, and referred to the committee of grievances.

The petition of Matthew Gallt, of the town of Verona, in the county of Oneida, praying for a reduction of the price at which he purchased the lot on which he now resides, of the people of this state, was read, and referred to the committee of claims.

The petition of Louis Franeis de St. Michel and Louis Deshotel, of the town of Denmark, Lewis county, praying for authority to purchase, take, hold, and convey real estate, within this state, was read, and referred to the committee on the petitions of aliens.

The memorial of Peter B. Porter, acting for and in behalf of an association of persons denominated, the Black Rock Harbor Company, praying that the time allowed by the act of last session, for the construction of a harbor at Black Rock, may be extended, was read, and referred to the committee on canals and internal improvements.

The petition of the commissioners of highways of the town of Cazenovia, in the county of Madison, praying for certain amendments to the laws of this state, regulating highways, was read, and referred to the committee on courts of justice.

The remonstrance of sundry inhabitants of the county of Oneida, remonstrating against the passage of any law to restrain hawking and peddling, was read, and committed to a committee of the whole, when on the bill on that subject.

The petition of Prentis Hosmer, praying for military bounty lands, for services which he alledges were rendered by his father, during the revolutionary war, was read, and referred to a select committee, consisting of Mr. M'Clure, Mr. M. Lee, and Mr. Remer.

APPENDIX (D).

(SEE ASSEMBLY JOURNAL, OF MONDAY, FEB. 17,—Page 437.)

AN ACT

For the assessment and collection of Taxes.

[Reported by the Comptroller.]

In what manner taxes are to be laid.

1 I. *Be it enacted by the people of the state of New-York, represented in Senate and*
2 *Assembly,* That the taxes hereafter to be levied in this state, shall be assess-
3 ed, levied and paid in the manner hereinafter mentioned; upon a valuation
4 of real and personal estates, to be made as prescribed in this act.

1 II. *And be it further enacted,* That all taxes and the interest and charges
2 thereon which may be laid, by virtue of this act, or have been heretofore
3 laid, by virtue of this act, or have been heretofore laid upon any real estate,
4 shall be a lien thereon, notwithstanding it may have been divided, or alien-
5 ated in whole or in part, and shall be preferred in payment to all other
6 charges; and all taxes upon any personal estate, shall, in case of death or
7 bankruptcy of the person taxed, be preferred in payment to all other de-
8 mands.

Property exempted from taxation.

1 III. *And be it further enacted,* That no real estate belonging to the United
2 States, or to this state; nor any college or incorporated academy; nor any
3 school house, court house, gaol, alms house, nor the lot whereon the build-
4 ings of any college or incorporated academy, school house, court house,
5 gaol, alms house, nor the furniture belonging to either of them; nor the
6 property belonging to any public library; nor any personal property belong-
7 ing to any minister of the gospel, or to any priest of any denomination; nor
8 any real estate belonging to any such minister or priest, if occupied by him,
9 not exceeding in value one thousand five hundred dollars; nor any of the
10 stock of the state, denominated canal stocks; nor farming utensils, nor
11 household furniture under the value of five hundred dollars, nor the build-
12 ings and machinery of any cotton and woollen factory, shall be liable to
13 taxation within this state.

What kinds of property subject to taxation, and rule of valuation.

1 IV. *And be it further enacted,* That all real estate within this state, and all
2 personal estate of whatsoever description, household furniture, except as
3 above exempted, goods, chattels, debts due from solvent debtors, notes,
4 bonds, mortgages, rents, bank stock and all other kinds of stock, except
5 canal stock; and all such property, real and personal, as is not exempted
6 by some law of the United States or of this state, shall be subject to tax-
7 ation under the meaning of this act.

1 V. *And be it further enacted*, That all real and personal property, shall be
 2 valued by the assessors for the purpose of taxation, at the current value or
 3 market price in cash; and that taxes shall be imposed according to such
 4 valuation: *Provided however*, That in respect to all unimproved and un-
 5 productive lands belonging to non-resident proprietors, or to resident pro-
 6 prietors, but not attached to improved farms, a tax shall be imposed upon
 7 one third only of such valuation.

Where persons and property are to be taxed.

1 VI. *And be it further enacted*, That every person shall be taxed for all his,
 2 her or their personal property, in the town or ward where the residence of
 3 such person is, at the time the assessment is made, and for all such real es-
 4 tate as he, she, or they may occupy at the time of such assessment; and
 5 for all other real estate not occupied, but situated in the town or ward where
 6 such residence is; but any other real estate, though belonging to such
 7 person and occupied by another, shall be taxed to the person occupying the
 8 same at the time the assessment is made; and if the owner of such real es-
 9 tate ought to have paid the taxes by agreement expressed or implied with
 10 the occupant, such occupant having paid the taxes, may recover the same
 11 in any court having cognizance of debts to that amount, together with costs
 12 of suit.

1 VII. *And be it further enacted*, That all real estate not occupied nor own-
 2 ed by a person residing in the town or ward where such estate is situated,
 3 shall be assessed and taxed as non-resident lands are directed to be assess-
 4 ed and taxed by this act.

1 VIII. *And be it further enacted*, That where the line between two towns di-
 2 vides any occupied lot or farm, the same shall be taxed in the town where
 3 the occupant lives; provided he or she lives on the lot; but if no person
 4 resides on the lot, as an occupant or owner, then the assessors of the respec-
 5 tive towns may each of them tax the parts in their several towns, to the
 6 person owning the same, though he or she may live in another town, and
 7 may collect the tax by the sale, according to this act, of any property of the
 8 said owner, which may be found on the premises; and in case no such pro-
 9 perty can be found, it may be returned as non-resident lands.

1 IX. *And be it further enacted*, That the person in possession of any real
 2 estate, at the time any tax is to be collected, shall be liable to pay the taxes
 3 imposed thereon; and in case any other person by agreement or otherwise
 4 ought to pay such tax, or any part or proportion thereof, the person who
 5 shall pay the same may recover the amount thereof from the person who
 6 ought to have paid it.

Assessors—their duty.

1 X. *And be it further enacted*, That the assessors chosen in each town or
 2 ward, as directed by law, may, by mutual agreement, divide their towns or
 3 wards into such number of divisions or assessment districts, as they may
 4 deem convenient, not exceeding the number of assessors in each town or
 5 ward; and shall, in every year, between the first days of May and June,
 6 proceed to assess the property in the several districts, as herein before pre-
 7 scribed, in the following manner, viz: They shall call at least once, at the
 8 dwelling house of every inhabitant, and receive a list, in writing, of all the
 9 taxable property, real and personal, owned by, or in the possession of such
 10 person, or which shall be under the control, custody, or superintendence of
 11 such person, either as agent, guardian, executor, or administrator, as the
 12 same was occupied or possessed on the first day of May, except such stocks
 13 as are hereinafter provided for; which list it shall be the duty of each per-

14 son to make and deliver to the assessor, on his request; and in case of fail-
 15 ure, to deliver such list, the assessor shall, from the best evidence in his pow-
 16 er, make a list of the taxable property of such person; which lists shall
 17 contain the quantity of land occupied, and the quality, distinguishing it as
 18 first, second, third, or fourth rate; and the said assessors, in their assess-
 19 ment roll, shall set down the names of the persons who are taxed as resi-
 20 dents, or occupants; or the owners of lands in the town or ward, and who
 21 are to be taxed for the lands they may own or occupy in the town or ward;
 22 and in a column for the purpose, the quantity of land the person so to be
 23 taxed is charged with; and in another column, the quality of such land;
 24 and in another column, they shall set down the value of such land, build-
 25 ings, and improvements, as in their opinion the same would be worth in
 26 cash; and in another column, the value of the personal property of each,
 27 from the best information they can obtain, both as to the amount, quantity,
 28 and the rate of valuation, as herein before prescribed, deducting the amount
 29 of the debts owing by such person, from the amount of debts due him, or
 30 money at interest, or vested in stocks; and in case any person not satisfied
 31 with such valuation, shall make oath before such assessors, or either of
 32 them, who are hereby authorised to administer such oath, that the value of
 33 his or her personal estate, does not exceed, after deducting his or her
 34 debts, a certain sum to be specified in said oath, or that his or her real es-
 35 tate is not worth more than a certain sum to be specified as above; then,
 36 and in every such case, the assessor or assessors, shall value such real and
 37 personal estate, at the sums so specified and no more; and the assessors
 38 shall ascertain what lands are situate in their town or ward, not owned or
 39 occupied by persons residing in such town or ward: and shall, in their as-
 40 sessment rolls, separate from the assessments made of the estates of resi-
 41 dents, specifically designate all such lands in the following manner: If the
 42 estate be a township, patent, or tract of land, or only a part thereof, the as-
 43 sessors shall designate the township, patent, or tract, by its name; or
 44 if the same is not known, or if it is not distinguished by any particular
 45 name, they shall state by what other lands it is bounded; and without
 46 regarding who may be the owner thereof, shall, if the township, patent,
 47 or tract, be subdivided into lots, and they can obtain a map, or any correct
 48 information of such subdivisions, put down, in their assessment rolls, all the
 49 lots, pieces, or parcels of land, in such township, patent, or tract not occu-
 50 pied nor owned by persons residing in the town where such township, patent,
 51 or tract is situate, in numerical order, beginning at the lowest number and
 52 proceeding regularly to the highest, without respect to any owner; and in
 53 a separate column, and opposite to the number, they shall set down the
 54 quantity of land to be taxed in each lot; and in a third column, and oppo-
 55 site to the quantity, they shall set down the valuation thereof, so that each
 56 lot, piece, or parcel of land, may be described, valued, and taxed separate-
 57 ly. If the land to be taxed, be a full lot, the number will be a sufficient de-
 58 signation; if it is a part of a lot, the part must be designated by bounda-
 59 ries, or in some other way by which it may be known. If the land to be
 60 taxed, be a township, patent, or tract of the subdivision of which the as-
 61 sessors cannot obtain any correct information, they shall enter in their rolls,
 62 the name or boundaries thereof, as before stated, certifying that they can-
 63 not obtain any correct information of any subdivision thereof; and shall
 64 also set down in the proper columns, the quantity and valuation, as before
 65 directed; if the whole patent or tract is to be taxed, such a description as
 66 specified above, will be sufficient; but if a part only is liable, that part, or
 67 the part excepted, must be particularly described; and the assessors shall
 68 complete their said assessments, on or before the first day of August, in
 69 every year, and make out one fair copy thereof, to be left with their board;
 70 and thereupon cause notices to be put up, at three or more public places
 71 in their town or ward; setting forth that they have completed their assess-
 72 ments, and that a copy thereof is left with one of their number, (naming
 73 him,) where the same may be seen and examined, by any of the inhabi-

74 tants, during twenty days; and that they will meet, on a certain day, at the
 75 expiration of the said twenty days, at a place in said notice to be specified,
 76 to review their assessments, on the application of any person conceiving
 77 himself aggrieved; and it shall be the duty of the assessor with whom the
 78 said assessment roll is left, as aforesaid, during the said twenty days, to sub-
 79 mit the said roll to the inspection of any person who shall apply for that
 80 purpose; and at the said time and place, the said assessors shall meet, and
 81 on application of any person conceiving himself aggrieved, shall review
 82 the said assessment, and may alter the same, on sufficient cause being shewn
 83 to the satisfaction of the said assessors, or a majority of them; and the as-
 84 sessors, or a major part of them, shall then sign the said assessment roll,
 85 and deliver the same, on or before the first day of September, in every year,
 86 to the supervisor of their respective towns, (except in the city of New-York,
 87 where it shall be delivered to the clerk of the said city,) who shall deliver
 88 the same to the board of supervisors, at their next meeting.

1 XI. *And be it further enacted*, That if any assessor shall refuse, or without
 2 being prevented by sickness, or absence from the town or ward of which
 3 he was chosen an assessor, neglect or refuse to perform the duties re-
 4 quired of him by this act, he shall forfeit and pay to the people of this
 5 state, the sum of fifty dollars, to be recovered by action of debt, or by in-
 6 formation in any court of record, with costs; and in case of such neglect
 7 or refusal, or of any assessor being prevented by sickness or otherwise,
 8 from performing the said duties, the other assessors of the town or ward,
 9 or either of them, shall perform the same, and shall certify to the super-
 10 visors, with their assessment roll, the name of such delinquent assessor,
 11 distinguishing which of them, if any, were prevented from performing the
 12 said duties, by sickness or absence, as aforesaid.

1 XII. *And be it further enacted*, That when a tract of land is subdivided
 2 and the subdivisions thereof not known to the assessors, and that they can-
 3 not, upon diligent inquiry, be able to ascertain and designate the subdivi-
 4 sions, it shall be lawful for them to assess the whole tract, stating, however,
 5 in their roll, that they have not, upon diligent inquiry, been able to ascer-
 6 tain how such tract was subdivided; and in case any part or parts of such
 7 tract, or of a tract that is not subdivided, shall be settled and improved, and
 8 in the actual occupation of a resident of the town, and the assessors cannot
 9 otherwise ascertain and designate the part or parts so occupied and im-
 10 proved, in order to have the same accepted out of the assessment of the
 11 whole tract, they shall notify the supervisor of the town thereof, who shall
 12 cause a survey and two maps to be made, to ascertain and shew the situa-
 13 tion of such part or parts in the tract, and the quantity therein, one of which
 14 maps the said supervisor shall deliver to the county treasurer, to be by him
 15 transmitted to the comptroller, and the other to the assessors; and the said
 16 assessors shall then complete the assessment of such tract, and deposit said
 17 map in the town clerk's office, for the information and guidance of future
 18 assessors; and it shall be lawful for the board of supervisors to add the ex-
 19 pense of making said survey and maps to the tax on such tract, designating
 20 it from the ordinary tax; and that the said expense shall in the first instance
 21 be paid to the said supervisors as county charges are paid: *And further*, that
 22 where it shall be deemed necessary by the assessors of any town, to have an
 23 actual survey made to ascertain the quantity of any lot or tract, situate in
 24 their town, which the town line divides, and shall give notice to the super-
 25 visor of such town, such supervisor shall, at the expense of the town, cause
 26 the necessary surveys to be made.

1 XIII. *And be it further enacted*, That it shall and may be lawful for the as-
 2 sessors to assess any lot or tract of land which may have been sold by the
 3 state, although the same may not have been granted or conveyed, and that
 4 all assessments and taxes heretofore imposed on any land so situated, be

5 and the same are hereby declared legal, any law to the contrary notwithstanding.

Incorporated companies.

1 XIV. *And be it further enacted,* That all incorporated companies, receiving a regular income from the employment of capital, shall be considered persons within the meaning of this act, and assessments shall be made and taxes imposed, levied and collected in the same manner as upon individuals; that the cashiers of banks, except such as have paid a bonus to the state for their incorporation; secretaries of insurance companies, and secretaries or treasurers of all manufacturing companies, shall make and deliver to the said assessors, or one of them, in the town or ward where the office or place for transacting the business of the said company is located, such list as is before mentioned, containing the real estate occupied by such company, if any, and the amount of capital actually paid in, (excepting thereout the amount vested in real estate, the amount of such stock held by the state, or by any literary or charitable institution,) and the secretary or treasurer of every company incorporated for making turnpike roads or toll bridges, shall deliver a similar list containing the amount of capital stock actually paid in, and the assessors shall insert in their assessment roll, opposite to the name of such company, the amount of such real and personal property.

1 XV. *And be it further enacted,* That it shall be the duty of the said cashier, secretary or treasurer, as the case may be, to pay the amount of the tax imposed upon such company, and to deduct the same from the dividends of the stockholders in proportion to the stock held by them respectively, except the stock held by the state, or by literary or charitable institutions, from which no deductions shall be made: *Provided, however,* that if the said companies, or either of them, shall elect to pay directly to the treasurer of the county in which such company transacts its business, thirty cents upon every hundred dollars of capital actually paid in, or five per cent. upon all dividends, made by the said company, they shall be at liberty so to do; and the affidavit of the cashier, secretary or treasurer, stating the amount of such dividends, and the receipt of the county treasurer, acknowledging the payment as aforesaid, being filed with the clerk of the said board, on the first day of their annual meeting, the said supervisors shall impose no tax upon the amount of their personal property.

1 XVI. *And be it further enacted,* That the county treasurer shall keep a distinct account of the monies received by him for taxes, paid directly to him by incorporated companies, and the one half thereof shall be applied towards the charges and expenses of the said county, and the other half shall be paid with the state tax into the treasury, as part of the revenues of the state.

1 XVII. *And be it further enacted,* That the clerk of every board of supervisors with whom any such affidavit and receipt shall be filed as aforesaid, shall immediately transmit by mail, a copy thereof to the comptroller of this state.

1 XVIII. *And be it further enacted,* That all incorporated companies acting upon a money capital, shall be at liberty to reduce their capital at their pleasure, and in such case to give notice of such reduction to the treasurer of the county in which their office is located, and also to the comptroller of this state.

Supervisors—their duty.

1 XIX. *And be it further enacted,* That the supervisors chosen according to

2 law, in the several counties of this state, shall at every of their annual meet-
 3 ings, certify to the comptroller of this state, the names and places of abode
 4 of the respective town clerks, and the names, additions and places of abode,
 5 of all the assessors, in their respective counties, who shall have refused or
 6 neglected, without having been prevented by sickness or absence, as afore-
 7 said, to perform the duties required of them by this act.

1 XX. *And be it further enacted*, That the supervisors chosen as aforesaid,
 2 in the several counties in this state, except the counties of Kings and Che-
 3 nango, shall on the first Tuesday of October, in each year, meet together
 4 at the places established by law for their meeting, and shall examine the
 5 assessment rolls of the several towns in their respective counties, with a view
 6 to ascertain whether the valuations in one town bear a just relation or pro-
 7 portion to the valuations in all the towns in the county; and may in their
 8 discretion add to, or deduct from the valuations in any town or ward, such
 9 a per centum as may, in their opinion be necessary to produce a just rela-
 10 tion between all the valuations of real estates in the county; and it shall
 11 be the duty of the board of supervisors, to make such alterations as may
 12 be necessary in the description of the unseated or non-resident lands, as to
 13 render such descriptions conformable to the provisions of this act; and if
 14 they cannot make such alterations, they shall expunge such assessments from
 15 the assessment rolls; and they shall at their first meeting in October, in every
 16 year, or before the first day of November, thereafter, estimate and set down in
 17 the column left for that purpose, opposite to the several sums, set down as the
 18 valuations of real and personal estates in the assessment rolls, the respec-
 19 tive sums in dollars and cents, rejecting the fractions of a cent, in all cases
 20 where they occur, to be paid as a tax thereon; and shall also add up and
 21 set down the aggregate value of the real and personal estates, in the several
 22 towns or wards, and shall direct their clerk to make out and transmit to the
 23 comptroller of this state, a certificate of the said aggregate valuations; and
 24 shall then cause the said corrected roll of each town or ward, or a copy
 25 thereof, to be delivered to each of the supervisors of the several towns or
 26 wards, who shall deliver the same to the clerks of the city or town, as afore-
 27 said, to be there deposited for the use of such city or town; and shall also
 28 cause the assessment roll of each town or ward, when corrected as above
 29 stated, or a fair copy thereof, to be delivered, on or before the first day of
 30 November, in every year, to the collectors respectively, of such town or
 31 ward, with warrants annexed to the same, under their hands and seals,
 32 or the hands and seals of a majority of them, directed to, and requiring them
 33 respectively, to collect from the several persons named therein, the several
 34 sums mentioned in the last column thereof, or in the last column of each
 35 page thereof, if any shall consist of more than one page, opposite their re-
 36 spective names; and authorising them, in case any shall refuse or neglect
 37 to pay such sum or sums, to levy the same by distress and sale of his or her
 38 goods and chattels, together with the costs and charges of such distress and
 39 sale, and directing them to pay such part of the money so collected, as shall
 40 have been directed to be raised, for the support of the poor, to the over-
 41 seers of the poor of their towns or wards respectively; and such part of the
 42 money as shall have been directed to be raised, to defray any other ex-
 43 penses of the town, to the supervisor of such town; and the residue of the
 44 money by them collected, to the treasurer of the county, on or before the
 45 first day of February, then next ensuing, retaining in their hands respective-
 46 ly, out of the same, for their services, such sums as they may be allowed
 47 by law, for every dollar they shall collect or levy: and as soon as they shall
 48 have sent or delivered the rolls with such warrants as aforesaid, to the col-
 49 lectors, they shall transmit an account thereof to the treasurer of the coun-
 50 ty, containing the names of the several collectors, the amount of money
 51 they are severally to collect, and distinguish the sums that are to be col-
 52 lected for the poor, for the other town expenses, and for the contingent

53 charges of the county, and the time when they are directed to account for,
54 or pay the same to the county treasurer.

1 XXI. *And be it further enacted,* That the mayor, recorder and aldermen of
2 the city of New-York, shall in the city and county of New-York, perform all
3 the duties enjoined by this act on the supervisors of the respective counties
4 in this state.

1 XXII. *And be it further enacted,* That the supervisors of the respective
2 towns of the county of Kings, shall hold their first meeting on the first Tues-
3 day of August, in every year, to transact the ordinary business of the said
4 county, and deliver their warrants and tax lists to the several collectors for
5 the collection of taxes in said county, by the first Tuesday in September in
6 every year; and that the collectors of the several towns in said county,
7 shall settle their accounts with the treasurer of the aforesaid county, on or
8 before the first Tuesday of November, in every year; and that the town
9 clerks of the respective towns in said county of Kings, shall certify and de-
10 liver to the supervisors of their respective towns, the names of all the asses-
11 sors and collectors in the same, between the first day of May and the first
12 Tuesday in August, in every year, any thing contained in this act to the
13 contrary notwithstanding.

1 XXIII. *And be it further enacted,* That the annual meeting of the board of
2 supervisors of the county of Chenango, shall in future be held on the
3 first Monday in October, in every year, any thing in this act, or any law, to
4 the contrary notwithstanding.

1 XXIV. *And be it further enacted,* That in case any farm, or lot, or piece, or
2 parcel of land, shall be assessed to a resident, and that before the tax im-
3 posed in consequence of such assessment, is collected, such farm, lot, piece
4 or parcel of land, shall become vacant, by the removal of the occupant
5 thereof, it shall be lawful for the supervisor of the town in which such land
6 is situate, to add a description of such farm, lot, piece or parcel of land, to
7 the assessment roll of the next year, and to charge the sum with the uncol-
8 lected tax of the preceding year; and the same proceeding shall be had
9 thereon, in all respects, as if such tax were laid in the year in which the
10 description is perfected.

Duty of Clerks of Boards of Supervisors.

1 XXV. *And be it further enacted,* That it shall be the duty of the clerks of
2 the boards of supervisors, respectively, after the valuations shall be correct-
3 ed, as aforesaid, to make out and certify a statement thereof, shewing the
4 aggregate amount of real and of personal estate, separately, in each town or
5 ward, in their counties respectively, and transmit the same by mail to the
6 comptroller of this state.

Collectors—their duty.

1 XXVI. *And be it further enacted,* That every collector, upon receiving the
2 assessment roll, and warrant, shall proceed to collect the taxes therein men-
3 tioned, by calling at least once on the person taxed, or the place of his
4 or her usual residence, (if in the town or ward where such collector is cho-
5 sen,) and demand payment of the taxes charged to him or her, or on his or her
6 property; and in case any person shall refuse or neglect to pay the sums,
7 at which his or her estate shall be taxed, as aforesaid, such collector is
8 hereby authorised and required to levy the same, by distress and sale of the
9 goods and chattels of the person who ought to pay the same, or of any
10 goods or chattels in his or her possession, wheresoever the same may be
11 found, within the district of such collector; and when any such distress
12 shall be made of any goods or chattels, in the possession of the person charg-

13 ed with such tax, no claim of any other person, to the same, by any right or
 14 title whatsoever, shall be available; but the person claiming the property,
 15 may prosecute the person on whose account such property was sold, for the
 16 value thereof, in any court having cognizance of debts to the amount of the
 17 value of the property so sold; and in all cases of distress, if the goods and
 18 chattels distrained, shall be sold for more than the amount of the tax, with
 19 the charges of the distress and sale, the overplus shall be returned to the
 20 person in whose possession, the same goods or chattels were when the dis-
 21 tress was made; and that public notice shall be given, of the time and
 22 place of such sale, and of the property to be sold, at least six days previous
 23 thereto, by advertisements, to be posted up in at least three public places,
 24 in the town where such sale shall be made.

1 XXVII. *And be it further enacted,* That every collector shall, within one
 2 week after the expiration of the time mentioned in his warrant, for paying
 3 the amount of the tax to the county treasurer, settle his account of the same
 4 tax with such county treasurer, retaining in his hands five per cent. on the
 5 amount collected by him; and in case any of the taxes mentioned in the
 6 assessment roll annexed to his warrant, or any part of them, shall remain
 7 unpaid, and he shall not have been able to levy the same, he shall deliver
 8 to the county treasurer, an account of the taxes so remaining due; and if
 9 such collector shall make oath, before the county treasurer, or in case of
 10 his absence before any justice of the peace of such county; which oath such
 11 treasurer or justice is authorised to administer, that the sums mentioned
 12 in such account remain unpaid, and that he has not, upon diligent inquiry,
 13 been able to discover any goods or chattels, belonging to, or in possession
 14 of any person or persons charged with, or liable to pay the said respective
 15 sums whereon he could levy the same, then, and in every such case, every
 16 such collector shall be credited by the county treasurer, with the amount
 17 of such account.

1 XXVIII. *And be it further enacted,* That it shall be the duty of the collect-
 2 ors, respectively, to receive the tax on a part of any lot, piece or parcel of
 3 land charged with taxes in their assessment roll, requiring of the person
 4 paying such tax, a particular specification of such part; and shall enter
 5 such specification in their returns of arrears to the county treasurer, in or-
 6 der that the part on which the taxes remain unpaid may be clearly known;
 7 or if an undivided share is paid by any person, then it shall be stated to the
 8 collector and entered on his account of arrears as aforesaid, who is the
 9 owner of the part so paid, that it may be excepted in case of a sale for tax-
 10 es of the remaining part.

1 XXIX. *And be it further enacted,* That it shall be the duty of every col-
 2 lector, hereafter to be chosen, to enter into bonds for the faithful perform-
 3 ance of his duty, according to the provisions of the first section of an act, en-
 4 titled "an act relating to the duties and privileges of towns," passed 19th
 5 March, 1813; and that every such bond shall be, and hereby is declared to
 6 be, a lien on all the real estate within the county in which such collector shall
 7 reside, held jointly or severally by either the collector or his sureties, at the
 8 time said bond shall be filed in the clerk's office of the said county; and
 9 such bond shall continue to be such lien, till the conditions thereof shall
 10 be fully satisfied, together with all costs and charges accrued in prosecut-
 11 ing said bond to judgment and execution. And it shall be the duty of the
 12 supervisor who shall take such bond, to file the same in the county clerk's
 13 office, within six days after the same shall be executed; and such county
 14 clerk shall enter of record, all such bonds, in a book to be provided for
 15 that purpose, in the same manner in which judgments are entered of re-
 16 cord.

1 XXX. *And be it further enacted,* That if any collector appointed, or to be
 2 appointed, for any town within this state, shall die, or remove out of his
 3 town, before he shall have entered upon, or completed the duties for the
 4 year for which he was, or shall be appointed, or shall, by reason of sick-
 5 ness, or any other cause, be disabled from completing such duties, it shall
 6 be the duty of the supervisor and two of the justices of the peace of any
 7 town whose collector shall so die, remove out of the town, or be disabled,
 8 from sickness, or other cause, to appoint a collector for the remainder of
 9 the year; who shall thereupon be subject to the like duties and penalties,
 10 and have the same powers, and be entitled to the same compensation, as
 11 the collector in whose place he was appointed; and such collector, so ap-
 12 pointed, shall enter into a bond with like penalty and condition as other
 13 collectors are required by law to enter into; and so much of the act relative
 14 to the duties and privileges of towns, as relates to the appointment of a
 15 collector by three justices, be, and the same is hereby repealed; and
 16 the warrant issued by the board of supervisors, shall be considered as giv-
 17 ing the same powers to the collector, so appointed, as if such warrant had
 18 been directed to himself: and it shall be lawful for the supervisor of the
 19 town, if he shall deem it necessary and proper, under his hand and seal, to
 20 extend the time, not exceeding thirty days, for the collection of the taxes by
 21 the collector, so as aforesaid to be appointed; and such supervisor shall,
 22 forthwith give notice of such appointment and extension to the county trea-
 23 surer. *Provided, always,* That nothing herein contained, shall be construed
 24 to exonerate or release the former collector, or his sureties, from any lia-
 25 bility incurred by him or them.

County Treasurer's duty.

1 XXXI. *And be it further enacted,* That it shall be lawful for every county
 2 treasurer, to retain in his hands, as his fees, one cent upon every dollar,
 3 which shall be paid to him by the collectors; and that the chamberlain of
 4 the city of New-York, shall be considered as the treasurer of the city and
 5 county of New-York.

1 XXXII. *And be it further enacted,* That when any public monies are in the
 2 hands of the county treasurer, he shall pay to the creditors of the county.
 3 such sums, and in such manner as the board of supervisors shall have di-
 4 rected.

1 XXXIII. *And be it further enacted,* That every county treasurer on re-
 2 ceiving from the board of supervisors, an account of the sums to be collected
 3 by each of the collectors, as specified in this act, shall charge the collectors
 4 respectively, with such amount so certified to him by the said board.

1 XXXIV. *And be it further enacted,* That every county treasurer in receiv-
 2 ing the transcript and account of unpaid taxes from the collectors, as stated
 3 in this act, shall compare the same with the original assessment roll of such
 4 taxes, and finding it to be a true transcript thereof, after having credited the
 5 collector with the amount, as by this act directed, shall transmit before
 6 the first day of April, then next ensuing, to the comptroller of this state, the
 7 said account or return of arrears of taxes, with the affidavit of the collector
 8 written at the foot, or on the back thereof, and certify that he, the said coun-
 9 ty treasurer, has compared the said account with the entries of the same
 10 taxes, in the original assessment roll, and find the same to be a true trans-
 11 cript of the said roll.

1 XXXV. *And be it further enacted,* That if any collector shall refuse or neg-
 2 lect to pay to the county treasurer, the amount of the taxes mentioned in
 3 any such assessment roll, to be delivered to him as specified in this act, or
 4 to account for the same in the manner therein mentioned, then the county

5 treasurer, shall, within twenty days thereafter, issue a warrant under his
 6 hand and seal, directed to the sheriff of the county ; thereby commanding
 7 him to cause the same, or if any part thereof is paid or accounted for, in
 8 the manner aforesaid, then so much thereof as shall remain unpaid and not
 9 accounted for, to be made and levied of the goods and chattels, lands and
 10 tenements of such collector, and to pay the money to him, the said county
 11 treasurer, within forty days after the date thereof, together with the said
 12 warrant, and shall immediately deliver the same warrant to the sheriff of
 13 the county ; and every sheriff to whom such warrant is directed, shall im-
 14 mediately cause the same to be executed, and shall make return thereof
 15 to the county treasurer, within the time therein specified, and pay to him
 16 the money levied by virtue thereof, deducting for his fees, five cents upon
 17 every dollar of the sum levied and no more ; and if the whole sum is not
 18 levied he shall endorse on the warrant the amount so levied, exclusive of
 19 his fees ; and that such collector has not any more lands or tenements,
 20 goods or chattels in his county, whereon he could levy the residue of the
 21 money therein mentioned to be made or levied ; and in case he cannot find
 22 any goods or chattels, lands or tenements of such collector, whereof he can
 23 cause any part of the sum mentioned in said warrant to be made or levied,
 24 he shall make return thereof accordingly ; and if no part of the money men-
 25 tioned in such warrant, or only part of it shall be levied, the county treasu-
 26 rer shall upon the return of the warrant to him, give notice to the supervi-
 27 sor of the town in which such collector shall have been elected, of the amount
 28 due from such collector ; and the said supervisor shall then cause the bond
 29 of such collector to be put in suit, and shall be entitled to recover thereon
 30 the amount due from such collector, with costs of suit ; which sum when re-
 31 covered, shall, by such supervisor, be applied in the same manner and to
 32 the same purposes, to which such collector ought to have applied the same.

1 XXXVI. *And be it further enacted,* That if any sheriff shall neglect to return
 2 any such warrant, or to pay the money levied thereon, within the time li-
 3 mited for the return thereof, as aforesaid, or shall make any other return
 4 than such as is above mentioned, he shall be liable to pay to the people of this
 5 state, to be recovered with costs of suit, in an action for so much money re-
 6 ceived to their use, the whole sum directed to be levied by such warrant ;
 7 and the county treasurer shall in every such case, certify to the comptroller
 8 that he has issued such warrant, mentioning against whom, and for what
 9 sum, and that the sheriff has neglected to return the same, or to pay the mo-
 10 ney levied thereon ; and the comptroller shall give notice thereof to the at-
 11 torney general, in order that such sheriff may be prosecuted for the amount
 12 due on such warrant ; which upon recovery, shall be paid to the treasurer of
 13 this state, and by him on the comptroller's warrant to the county treasurer.

1 XXXVII. *And be it further enacted,* That it shall be lawful for any person
 2 whose lands shall be assessed, to pay the tax to the treasurer of the county,
 3 in which such lands are situate, who shall make return of such payment to
 4 the comptroller of this state ; and the receipt of such county treasurer shall
 5 discharge the lands so assessed, from the tax : *Provided,* that such payment
 6 be made to the county treasurer before his annual return of the arrears of
 7 taxes, to the said comptroller.

1 XXXVIII. *And be it further enacted,* That the several county treasurers
 2 within this state, shall on or before the first day of March in each and every
 3 year, pay to the treasurer of this state, the amount of state tax raised and
 4 paid over to them respectively, retaining in their hands for their fees, one
 5 cent upon every dollar so paid over to them aforesaid ; or they may pay
 6 the same to the Manhattan company, the New-York state bank, or to the
 7 Meehanic's and Farmer's bank, to the credit of the treasurer of this state ;
 8 and in case of such payment to either of said banks, the county treasurer
 9 making it, shall, forthwith transmit the receipt of the said bank to the comp-

10 troller of this state, to be filed in his office ; and the comptroller shall there-
 11 upon certify such payment to the treasurer, and charge him with the amount
 12 thereof.

1 XXXIX. *And be it further enacted*, That whenever any greater amount of
 2 taxes shall be assessed in any town, than the amount of the state tax, and
 3 the county and town charges for such town, the surplus shall be paid to the
 4 county treasurer, who shall place the same to the credit of such town ; and
 5 such surplus shall go to the reduction of the tax of the succeeding year.

Comptroller.

1 XL. *And be it further enacted*, That it shall be the duty of the comptroller,
 2 whenever it shall be certified to him by the board of supervisors, as speci-
 3 fied in this act, that any assessor has neglected or refused to perform the
 4 duties of such office, without being prevented as before stated, to give no-
 5 tice thereof to the attorney general, in order that such delinquent assessor
 6 may be prosecuted for the penalties by him incurred, in pursuance of this
 7 act.

1 XLI. *And be it further enacted*, That it shall be the duty of the comptrol-
 2 ler, whenever any accounts of unpaid taxes are transmitted to him by the
 3 county treasurers, as specified in this act, to examine the same, and reject
 4 all such charges as appear to be improper, that the same may be sent back
 5 to the said county treasurers, as hereinafter specified ; and shall, after as-
 6 certaining such amount of the charges in said account of unpaid taxes, as ap-
 7 pears proper to be retained, give credit to the treasurer of the county from
 8 which such account was received, in a book to be kept by him for that pur-
 9 pose, as hereinafter specified.

1 XLII. *And be it further enacted*, That the comptroller shall from the an-
 2 nual returns which may be made to him of the valuations of real and per-
 3 sonal estates within the several counties in this state, ascertain and charge
 4 the county treasurers respectively with the amount of the said tax to be
 5 raised in the counties respectively, crediting them with such sum or sums
 6 as they may pay on account of the same, and with the fees of the county
 7 treasurers and collectors, and shall also credit them with the amount of all
 8 arrears of taxes on the lands of non-residents, which they may respectively
 9 return to his office according to law, and which shall have been admitted by
 10 him ; and in case the returns of unpaid taxes on lands of non-residents so
 11 admitted, from any county shall exceed the amount of the state tax in such
 12 county, it shall be his duty to pay the surplus to the treasurer of such
 13 county.

1 XLIII. *And be it further enacted*, That the comptroller shall, on the first
 2 day of May, in every year, state the accounts of the said county treasurers,
 3 and in every case in which any part of the said tax shall from the said accounts
 4 appear to remain unpaid, he shall transmit a copy of the account of every coun-
 5 ty treasurer against whom a balance shall be found, to such county treasurer
 6 by mail, requiring him to pay such balance within thirty days ; and if any such
 7 county treasurer shall neglect or refuse within the said thirty days, to pay
 8 the balance so as aforesaid found against him, the comptroller shall forth-
 9 with, unless it shall be made satisfactorily to appear to him that such county
 10 treasurer hath not received such balance, and that he hath taken all the
 11 necessary steps required of him by law, in relation to such balance, deliv-
 12 er a copy of said account to the attorney general, to be prosecuted and
 13 collected with interest from such county treasurer ; and it shall be sufficient
 14 in the declaration in any such suit, to set forth that the defendant on the
 15 day such account was stated as aforesaid, and at a certain place, was in-
 16 debted to the people of the state of New-York, in the sum therein stated, as

17 the balance for so much money before that time received by him to their
 18 use, and that he in consideration thereof, promised to pay the same ; and to
 19 give the special matter in evidence ; and the said comptroller may also at
 20 his discretion, direct the supervisors of the county to which such county
 21 treasurer shall belong, to commence and prosecute one or more suits against
 22 such county treasurer and his sureties or either of them, or their representa-
 23 tives, on the bond given by them to the said supervisors, for the faithful exe-
 24 cution of the office of such county treasurer ; and if any sum shall be recov-
 25 ered in any such suit, the defendant shall be liable to pay the costs of such
 26 suit : *Provided, always,* that if the defendant shall at any time before judg-
 27 ment is obtained in any such suit, pay the said balance and interest into the
 28 treasury of this state, or account for the same to the comptroller, and pay
 29 the costs of suit, it shall be lawful for the comptroller thereupon, to direct
 30 such suit to be discontinued.

1 XLIV. *And be it further enacted,* That the comptroller shall, on or before
 2 the third Tuesday in July, in each year hereafter, transmit by mail, to the
 3 treasurer of each county in this state, a transcript of the taxes of the
 4 preceding year, in each town in such county, which shall have been re-
 5 jected by the comptroller, for any cause whatsoever ; and in such trans-
 6 cripts, the comptroller shall state the cause for which such taxes were re-
 7 jected ; and it shall be lawful for the comptroller, and he is hereby autho-
 8 rised, whenever, and as often as he shall discover any taxes, charged in the
 9 books in his office, on lands so imperfectly described, that the same cannot,
 10 in his opinion, be located with certainty, to cause the returns of such taxes
 11 to be transcribed, and to calculate and add to such taxes, an interest, at
 12 and after the rate of seven per centum per annum, from the first day of
 13 March, in the year following the year in which such taxes may have been
 14 laid, to the first day of February, next following the time when he shall dis-
 15 cover any such imperfect description ; and to transmit the same by mail, to
 16 the treasurers of the counties, respectively, in which the lands charged are
 17 situated ; and the county treasurer to whom such transcripts, as aforesaid,
 18 shall be transmitted, shall deliver the same to the board of supervisors
 19 of such county, at their meeting next after he shall receive such trans-
 20 cripts. In cases where the tax has been rejected by the comptroller on
 21 account of any inaccuracy in the description of the real estate on which
 22 such tax was laid ; or the comptroller shall be of opinion that the real estate
 23 is so imperfectly described that it cannot be located with certainty, the su-
 24 pervisor of the town in which such real estate is situate, shall, if in his pow-
 25 er, add to the assessment roll of such town, an accurate description of such
 26 real estate ; and the board of supervisors shall charge such real estate with
 27 the taxes and interest so in arrear, stating each year's tax separately, and
 28 shall direct the collection thereof ; and such taxes and interest shall, for
 29 all the purposes of this act, be considered as the taxes of the year in which
 30 the descriptions are perfected, as aforesaid ; and in case an accurate de-
 31 scription of such real estate, cannot be made as aforesaid, the board of
 32 supervisors shall cause the amount of such arrears of taxes and interest to
 33 be levied and collected, with the tax of the year in which returns shall be
 34 made to them, on the valuation of estates, real and personal, in the towns in
 35 which the taxes were assessed : and in case any town in which such taxes
 36 shall have been assessed, shall have been divided since such assessment,
 37 then the said taxes and interest shall be apportioned by the board of super-
 38 visors, among the towns included within the limits of such original town, in
 39 such equitable manner as they may deem proper ; and if any taxes charged
 40 on real estate, shall remain unpaid until the first of August, following the
 41 year in which such taxes shall have been laid, such taxes shall, thereafter,
 42 be subject to a yearly interest, at the rate of fourteen per centum per an-
 43 num, until the same shall be paid to the treasurer of this state, or until the
 44 lands on which the same are a lien, be sold, as hereinafter mentioned.

1 XLV. *And be it further enacted*, That whenever any tax, and the interest ac-
 2 cruing thereon, as aforesaid, shall remain unpaid for two years, from the
 3 first day of May, following the year in which such tax was laid, the
 4 comptroller shall cause so much of the land charged with such tax and in-
 5 terest, to be sold at public auction, at the capitol, in the city of Albany, to
 6 the highest bidder, as shall be necessary to pay the said taxes and interest,
 7 together with all charges thereon ; first giving at least four month's notice
 8 of sale, in the manner hereinafter directed.

1 XLVI. *And be it further enacted*, That when any lands now charged, or
 2 hereafter to be charged, at the comptroller's office, with any tax, shall be
 3 liable to be sold by virtue of this act, it shall be the duty of the comptroller
 4 to make out a list or statement of such lands, and cause so many copies
 5 thereof to be printed, as shall be sufficient to furnish each county treasurer
 6 with at least five copies, and each town clerk in this state, with two copies,
 7 and thereupon transmit by mail, to each county treasurer, respectively, such
 8 number of the said copies, as shall be equal to five copies for such county
 9 treasurer, and two copies for each town clerk, in said county ; and it shall
 10 be the duty of the said county treasurers respectively, to preserve and
 11 keep in their offices, five of the said copies, and permit all persons at all rea-
 12 sonable hours, to examine the same ; and within one week after receiving
 13 such printed lists or statements, the county treasurer shall deliver, or cause
 14 them to be delivered to the clerks of the respective towns : and the ex-
 15 penses which may be incurred by the county treasurers, in the transmission
 16 of such lists, shall be audited and paid as contingent expenses of said coun-
 17 ty : and the comptroller shall, after having transmitted to the several coun-
 18 ty treasurers, as aforesaid, the said copies, cause to be published, once in
 19 each week, for seventeen weeks successively, in at least two of the public
 20 newspapers published in each of the eight senate districts in this state,
 21 a general notice, that a list of all the lands liable to be sold for arrears of
 22 taxes, has been forwarded to each of the county treasurers, and town clerks,
 23 in this state ; and that so much of the said lands, will, on a day to be men-
 24 tioned in such notice, and on the succeeding days, be sold at public auc-
 25 tion, at the capitol, in the city of Albany, as will be necessary to pay all the
 26 taxes, interests, and charges due, assessed, or to be charged thereon, at
 27 the time of such sale : and each printer to whom such notice shall be trans-
 28 mitted for publication, shall, within twenty days after the last publication
 29 of the said notice, make and subscribe an oath or affirmation, or cause or
 30 procure some other person, to whom the fact of publication shall be known,
 31 to make and subscribe an oath or affirmation, before any person autho-
 32 rised to administer oaths in this state, that the said notice has been pub-
 33 lished for seventeen weeks successively, and to transmit the said oath or
 34 affirmation to the comptroller, who shall file the same in his office, and on the
 35 day mentioned in the said notices, the comptroller shall commence the sale
 36 of the said lands, and continue the same from day to day, until so much there-
 37 of shall be sold as to pay taxes, interests, and charges due, assessed, or
 38 charged thereon, as aforesaid ; and the comptroller shall give to the purchas-
 39 er or purchasers of any such lands, a certificate in writing, describing the
 40 lands purchased, and the sum paid therefor, and the time when the purchaser
 41 will be entitled to a deed for the said lands : and if no person shall, within
 42 two years of the last day of the sales as aforesaid, pay to the treasurer,
 43 for the use of the purchaser, his heirs, or assigns, the sum mentioned in such
 44 certificate, together with the interest thereof, at the rate of twenty per
 45 centum per annum, from the date of the said certificate, the comptroller
 46 shall, at the expiration of the said two years, execute to the purchaser, his
 47 heirs or assigns, in the name of the people of this state, a conveyance of
 48 the lands so sold ; which conveyance shall vest, in the person or persons
 49 to whom it shall be given, an absolute estate in fee simple, subject to all
 50 the claims which the people of this state shall have thereon ; and the said
 51 conveyance, shall be conclusive evidence that the sale was regular, ac-
 52 cording to the provisions of this act ; and every such conveyance to

53 be executed by the comptroller, under his hand and seal, and the exe
 54 cution thereof, witnessed by the deputy comptroller, may be given in
 55 evidence, and recorded, in the same manner, and with the like effect, as a
 56 deed regularly acknowledged by the grantor, before a justice of the su-
 57 preme court, may be given in evidence and recorded; and the comptroller
 58 shall, at least six months before the expiration of two years after any such
 59 sale, cause an advertisement to be published, at least once in each week,
 60 for six weeks successively, in all the public newspapers printed in this
 61 state, in such form as he shall deem well calculated to give notice of such
 62 sale, that unless the lands sold should be redeemed by a certain day, they
 63 would be conveyed to the purchaser. And in addition to such notice, the
 64 following notices shall be given: the comptroller shall, at least six months
 65 before the time for the redemption of lands sold for taxes expires, prepare
 66 a separate notice for each county in this state, in which, at the time there
 67 shall appear to be any lands sold, and which remain unredeemed, specify-
 68 ing particularly, every parcel of land remaining so unredeemed, and the
 69 amount necessary to be paid in order to redeem the same; calculating the
 70 interest to the last day on which redemption can be made; and shall,
 71 thereupon, transmit the several notices so prepared, by mail, at the expense
 72 of this state, to the county treasurers of said counties, respectively; and it
 73 shall be the duty of the said county treasurers respectively, to cause to be
 74 published, forthwith, in at least one of the public newspapers printed in their
 75 counties, respectively, the said notice so to be sent to them, once a week,
 76 for six weeks successively; and such notice shall be published in the body
 77 of the said newspaper, and not in supplements; and the boards of supervi-
 78 sors shall audit and pay, the expense of such publication; and in case no
 79 public newspaper shall be published in any of said counties, it shall be the
 80 duty of the county treasurer of any such county, to make two fair copies of
 81 said notice, one of which he shall affix to the door of the court house, and
 82 shall deliver the other to the clerk of the county: and it shall be the duty
 83 of every such county clerk, to suspend the said notice in some conspicuous
 84 place in his office, to the intent that the same may be seen and examined;
 85 and he shall permit all persons, at all reasonable hours, to examine the same,
 86 free of expense; and the said county treasurer, shall keep the original no-
 87 tice in his office, and permit the same to be examined, at all reasonable
 88 hours, free of expense.

1 XLVII. *And be it further enacted,* That it shall be the duty of every town
 2 clerk in this state, at the opening of every town meeting for the election of
 3 town officers, to give notice that lists of all lands advertised for sale for tax-
 4 es, by the comptroller, are deposited in the said town clerk's office, where
 5 the same may be seen and examined, at all reasonable hours, free of ex-
 6 pense.

1 XLVIII. *And be it further enacted,* That in every case of sale and convey-
 2 ance for taxes, hereafter to be made, by the comptroller, of lands which
 3 may, at the time of conveyance, be in the actual possession and occupancy
 4 of any person or persons, the person or persons to whom such land may be
 5 conveyed, or others holding under him or them, shall serve a written notice
 6 on the person or persons in the possession or occupancy, or leave such no-
 7 tice at his or their dwelling house, with one of the family, of suitable age
 8 and discretion to understand the same, stating in substance, the sale and
 9 conveyance and to whom made, the amount of the consideration, after adding
 10 fifty per cent. thereto, and stating also, that unless the said consideration,
 11 and the said fifty per cent thereon, shall be paid into the treasury, for the
 12 benefit of the purchaser, within six months from the time of the service of
 13 such notice, that the conveyance of the comptroller to the said pur-
 14 chaser, will be absolute, and the occupant, and all others interested in the
 15 land, be forever thereafter barred from all right or title to the same; and

16 the receipt of the treasurer countersigned by the comptroller, for the said
 17 money, accompanied by a certificate of the comptroller under his hand and
 18 the seal of his office, stating the payment, and shewing particularly what
 19 land such payment is intended to redeem, shall as effectually redeem the
 20 said land from the sale and conveyance, as if redeemed within two years
 21 after the sale: and the said certificate shall and may be recorded in the
 22 same manner, and with the like effect, as a deed regularly acknowledged
 23 by the grantor, before an officer authorised to take acknowledgments. And in
 24 every case of actual occupancy and possession as aforesaid, of land sold
 25 and conveyed for taxes, it shall be necessary for the purchaser or those
 26 holding under him, in order to complete his title to any such land, to show
 27 to the comptroller by an affidavit, of some person (to be certified by the ma-
 28 gistrate before whom such affidavit is made, to be a credible witness) that
 29 the said notice was duly given, and stating the manner of service; which
 30 affidavit shall be taken before any person authorised to administer oaths in
 31 this state; and if upon receiving and filing such affidavit, the comptroller
 32 shall be satisfied that the notice has been duly served, and payment of the
 33 sum required by this act, shall not have been made into the treasury, it shall
 34 be the duty of the said comptroller to certify the same, which certificate
 35 shall be evidence of the facts stated therein, and may be recorded in the
 36 same manner as deeds duly acknowledged.

1 XLIX. *And be it further enacted*, That if at any sale of land for non-pay-
 2 ment of taxes, any purchaser shall neglect or refuse to pay the purchase
 3 money, for the space of forty-eight hours after the sale, it is hereby made the
 4 duty of the comptroller to state an account against any such purchaser,
 5 and deliver the same to the attorney general, whose duty it shall be to sue
 6 for, and recover the amount of such account from such purchaser, in an ac-
 7 tion of debt, in any court of record within this state, in the name of the
 8 people of this state, and such account shall be conclusive evidence of such
 9 debt.

1 L. *And be it further enacted*, That the comptroller shall from time to time,
 2 give to any person requiring the same, a certificate of the amount of any tax,
 3 interest or charges due or charged upon any tract, piece or parcel of land;
 4 and it shall be lawful for the treasurer to receive the same tax, interest and
 5 charges, and give a receipt therefor upon such certificate, which shall be
 6 carried to the comptroller, who shall countersign the same, and enter the
 7 payment in the books of his office.

1 LI. *And be it further enacted*, That if a sum in gross has been, or shall be
 2 assessed, upon any tract, piece or lot of land, any person or persons claim-
 3 ing any divided or undivided part thereof, may pay any part of the tax, in-
 4 terest and charges due, or charged thereon, proportionate to the number of
 5 acres claimed by him, her or them, to the treasurer on the certificate of the
 6 comptroller, and the remainder of the tax, interest and charges, shall be a
 7 lien on the residue of the land only: *Provided*, that the person wishing to
 8 pay such tax upon a divided part of such tract, piece or lot of land, shall
 9 deliver to the comptroller a map of the subdivision of such tract, piece or
 10 lot of land, if required so to do by the comptroller.

1 LII. *And be it further enacted*, That the expense attending the sale of lands
 2 which may be sold for taxes, shall be a charge on the lands out of which
 3 sales may be made, and an equal part of such expense shall be added to the
 4 taxes, interest and other charges on each parcel of land out of which a sale
 5 may be made.

1 LIII. *And be it further enacted*, That it shall be lawful for the comptroller,
 2 for two days previous to any sale for taxes, and during every such sale, to
 3 refuse payment of taxes.

1 LIV. *And be it further enacted*, That in all cases in which it shall be made
 2 to appear to the comptroller, that any tax returned as unpaid, was previ-
 3 ously to such return paid to the collector, the comptroller shall be, and is
 4 hereby authorised to cancel such tax on the books in his office ; and in case
 5 of payment into the treasury, of such tax, he shall draw a warrant on the
 6 treasurer for the amount, and shall transmit an account thereof to the su-
 7 pervisors of the county, who shall cause the same to be collected of the col-
 8 lector who committed such mistake.

1 LV. *And be it further enacted*, That if it shall appear to the comptroller,
 2 that any charge of the arrears of the direct tax of the United States, return-
 3 ed to his office as unpaid, hath been paid to any of the collectors of said
 4 tax, or that the same lands have been twice charged with the same tax, he
 5 shall cancel the erroneous charge on the books of his office.

1 LVI. *And be it further enacted*, That if the comptroller shall discover at
 2 any time before he conveys lands sold for taxes, that the sale was for any
 3 cause whatever improper, he shall not convey the land so improperly sold,
 4 but shall pay the purchasers of such lands the sum which they would be
 5 entitled to, if such land had been regularly redeemed by the owner, and the
 6 sum so to be paid, shall be a charge against the county from which the re-
 7 turn of the tax was made, if the cause why such sale was improper, originat-
 8 ed with the county.

1 LVII. *And be it further enacted*, That if it shall appear to the comptrol-
 2 ler that any tax has by mistake, been paid into the treasury of this state
 3 more than once, the comptroller shall be, and is hereby authorised to draw
 4 a warrant on the treasurer for the re-payment of the sum so paid by mistake,
 5 or if it shall appear that any tax has been or shall be laid, and paid into the
 6 treasury of this state, on lands which by law were exempted, the same shall,
 7 on the warrant of the comptroller be repaid to the person entitled to re-
 8 ceive the same.

1 LVIII. *And be it further enacted*, That it shall be the duty of the comp-
 2 troller, of this state, on or before the first Tuesday in October, in every year,
 3 to furnish the boards of supervisors of the several counties of this state, from
 4 which returns of arrears of taxes have been or shall be received at his office
 5 with statements of the sums drawn out of the state treasury, on account of
 6 such arrears, during the year]preceding, by the county treasurers respec-
 7 tively, if any sums shall have been so drawn by such county treasurer.

1 LIX. *And be it further enacted*, That the comptroller is hereby authorised,
 2 whenever he shall deem it necessary, in order to enable him to test the
 3 correctness of the description of any lands returned from any county in this
 4 state, charged with taxes, and to aid him in the sale of lands for taxes, to
 5 apply to the board of supervisors of any of the said counties, for maps of
 6 such tracts as he may deem necessary, for the purposes aforesaid; and it
 7 is hereby made the duty of every board of supervisors to whom such appli-
 8 cation shall be made, to furnish, at the expense of the county, such map or
 9 maps, if they can be procured ; and if not, they shall then furnish such de-
 10 scriptions as they can obtain, of the lands of which a map may be so requir-
 11 ed, with a statement of the quantity of land in each subdivision of such tract
 12 of land, if the same has been subdivided.

1 LX. *And be it further enacted*, That the comptroller shall, at the expense
 2 of this state, whenever he may deem it necessary, procure blank forms of
 3 assessment rolls, and of returns of unpaid taxes, and shall transmit such
 4 number of the said forms as he may deem proper, together with such instruc-
 5 tions as he shall think necessary or advisable, for the purpose of obtaining

6 an uniform and proper execution of this act, to the treasurers of the several
7 counties of this state, who shall distribute the same among the town clerks,
8 to be delivered to the assessors, whose duty it shall be to complete the as-
9 sessments in their several towns, in the manner required by such instruc-
10 tions.

1 LXI. *And be it further enacted,* That it shall be lawful for the comptroller
2 to demand and receive the following fees, to wit: three cents for a certifi-
3 cate of the amount of each tax, interest, and charges now due upon any
4 tract, piece or parcel of land, or now due upon any divided or undivided
5 part of such lot of land, and the like fees for such certificate of any tax
6 hereafter to be returned and remain unpaid until the first day of October,
7 after such return; twenty five cents for each certificate, to be given to a
8 purchaser at such sale as aforesaid, which twenty-five cents shall be con-
9 sidered as part of the sum for which any piece of land was sold at such sale;
10 twenty-five cents for certifying the sum necessary to redeem any piece of
11 land sold for taxes; and fifty cents for every separate parcel of land con-
12 tained in each conveyance, executed by him in pursuance of this act; which
13 fees shall be paid by the comptroller, into the treasury of this state.

1 LXII. *And be it further enacted,* That in every case in which the land of
2 one or more persons shall be sold and conveyed, in pursuance of this act,
3 for any tax or taxes, which have, or shall be assessed on such land, and the
4 land of any other person or persons, the person or persons whose land shall
5 be sold and conveyed, shall and may, in an action on the case, recover from
6 such person, such proportion of the value of the land so sold and conveyed,
7 as such person ought to have paid of the tax or taxes, interest and charges,
8 for which such land shall have been sold and conveyed.

1 LXIII. *And be it further enacted,* That any and every judgment to be obtain-
2 ed by any person or persons who may redeem lands, which have been sold
3 for taxes, against any other person or persons, who ought to have paid a pro-
4 portional part of the taxes for which such lands have been sold, shall have
5 a priority, to any and every mortgage, and previous judgment, whatsoever,
6 against the lands on which such proportioned part ought to have been paid.
7 *Provided,* such mortgage shall have been given, or such judgment have been
8 rendered or obtained, after the passing of this act.

1 LXIV. *And be it further enacted,* That any person claiming an undivided
2 part of any tract, piece, or lot of land, which shall be sold in pursuance of
3 this act, shall be permitted to redeem the same, on paying such proportion
4 of the sum for which such land was sold, and the interest and charges there-
5 on, as he shall claim of such land.

1 LXV. *And be it further enacted,* That it shall be lawful for any person to
2 pay one year's tax, and the interest and charges thereon, on any piece or
3 lot of land, without paying the tax of any other year; and in case any tract,
4 piece, or lot of land, has been, or shall be returned, as containing a greater
5 quantity of land than what it does contain, and the tax has been, or shall be
6 paid according to such return, the surcharge may be refunded, on satisfac-
7 tory proof being produced to the comptroller, of the quantity contained in
8 such tract, piece, or lot of land.

1 LXVI. *And be it further enacted,* That if, at any time after the amount of any
2 tax shall have been paid to the treasurer of any county, out of the treasury of
3 this state, the comptroller shall discover that such tax was imperfectly as-
4 sessed, he shall charge the amount of such tax, with the interest and charg-
5 es thereon, to the treasurer of such county, and transmit an account thereof,
6 to him: and the treasurer of such county shall deliver such account to the
7 board of supervisors, at their next meeting, who shall cause the amount

8 of such account to be added to the proportion of the charges of the county,
9 to be raised in the town in which the tax was laid.

1 LXVII. *And be it further enacted,* That in all sales of lands charged with
2 taxes, which remain uncollected, for opening and improving roads within
3 this state, it shall be the duty of the comptroller to conduct the same in all
4 respects similar to the sales of lands for non-resident county taxes ; and the
6 owners shall be allowed to redeem, within the same time, and on the same
7 conditions, as in case of sales for county taxes.

1 LXVIII. *And be it further enacted,* That any person owning a specific part
2 of any lot or parcel of land out of which a part may have been sold, shall
3 be at liberty to redeem his specific part by paying such proportion of the
4 purchase money and interest, as his quantity of acres bears to the whole
5 quantity of acres taxed, and for which the sale was made, and that the quan-
6 tity sold shall be reduced in proportion to the amount so paid for the re-
7 demption of such specific part : *Provided,* that this provision shall not ex-
8 tend to the person owning the part sold.

1 LXIX. *And be it further enacted,* That any person owning a specific part
2 of any lot or tract of land out of which an undivided part may have been
3 sold for taxes on the whole tract or lot, shall be at liberty to redeem his spe-
4 cific part by paying such proportion of the taxes and interest as his quanti-
5 ty of acres bears to the whole quantity taxed ; and the undivided quantity
6 sold shall be reduced in proportion to the amount so paid, for the redemp-
7 tion of such specific part, and the comptroller shall convey accordingly.

Miscellaneous.

1 LXX. *And be it further enacted,* That the clerks of the respective cities of
2 New-York, Albany, Hudson, Schenectady and Troy, and the town clerks of
3 each town in this state, shall yearly, before the first day of October in each
4 year, certify and deliver to the supervisors of their respective towns, the
5 names of all the assessors and collectors in their said towns, that the same
6 may be delivered to the board of supervisors, at their next meeting.

1 LXXI. *And be it further enacted,* That all losses which may be sustained
2 by the default of the collector of any town or ward, shall be chargeable on
3 such town or ward ; and all losses which may be sustained by the default of
4 the treasurer of any county, in the discharge of duties imposed by the act
5 for the assessment and collection of taxes, shall be chargeable on such coun-
6 ty, and the board of supervisors shall add such losses to the taxes the next
7 year of such town or county.

1 LXXII. *And be it further enacted,* That in any action or information for the
2 recovery of any penalty or forfeiture by virtue of this act, it shall be suffi-
3 cient, in the declaration to set forth that the defendant, at a certain time
4 and place, became indebted to the people of the state of New-York, in the
5 sum to be recovered, specifying the same, as a forfeiture incurred, for re-
6 fusing or neglecting to perform the duty required of him, by virtue of an act,
7 entitled "an act for the assessment and collection of taxes," to be paid to
8 the said people when he should be thereunto required, and to give the spe-
9 cial matter in evidence ; and the amount of all such penalties shall be paid
10 into the treasury of this state, for the use of this state.

1 LXXIII. *And be it further enacted,* That if any of the officers concerned in
2 the execution of this act shall neglect or refuse to perform the duties assign-
3 ed them, such officer shall be adjudged guilty of a misdemeanor, and on
4 conviction, shall be punished by fine or imprisonment, or both, in the dis-
5 cretion of the court.

1 LXXIV. *And be it further enacted,* That so much of the several acts here-
2 tofore passed, in relation to the assessment and collection of taxes, as come
3 within the purview of this act, shall be and are hereby repealed, except as
4 to the enforcing the collection of taxes already imposed.

1 LXXV. *And be it further enacted,* That the comptroller shall cause to be
2 printed a sufficient number of copies of this act, to furnish one copy to each
3 county treasurer, supervisor, town clerk, assessor and collector, within this
4 state : and shall before the day of April, send by mail to each coun-
5 ty treasurer a sufficient number for his county ; and such county treasurer
6 shall immediately transmit to the town clerk, of each town, five copies to be
7 distributed as above mentioned, the expense of which, shall be paid by the
8 counties as contingent charges.



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